



Overstrand Municipality
Unaudited Annual Financial Statements
for the year ended 30 June 2018

OVERSTRAND MUNICIPALITY
UNAUDITED ANNUAL FINANCIAL STATEMENTS

for the year ended 30 June 2018

APPROVAL OF THE UNAUDITED ANNUAL FINANCIAL STATEMENTS

I am responsible for the preparation of these annual financial statements, which are set out on pages 1 to 75, in terms of Section 126(1)(a) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

I certify that the salaries, allowances and benefits of Councillors, loans made to Councillors, if any, and payments made to Councillors for loss of office, if any, as disclosed in the notes of these annual financial statement are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Office Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.



DS Arrison

Acting Municipal Manager

31 August 2018

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

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Unaudited Annual Financial Statements for the year ended 30 June 2018

Statement of Financial Position as at 30 June 2018

Figures in Rand	Note(s)	2018	2017 Restated*
Assets			
Current Assets			
Inventories	9	52,595,347	44,292,256
Operating lease asset		722,533	1,102,329
Receivables from exchange transactions	10	25,440,419	23,906,076
Receivables from non-exchange transactions	11	20,435,970	16,009,479
VAT receivable	12	6,872,433	6,352,495
Consumer debtors	13	63,126,279	62,128,564
Long term receivables	8	10,277	12,029
Cash and cash equivalents	14	474,967,328	259,814,632
		644,170,586	413,617,860
Non-Current Assets			
Investment property	2	114,846,000	155,268,500
Property, plant and equipment	3	3,345,285,384	3,378,479,047
Intangible assets	4	6,698,891	6,287,239
Heritage assets	5	124,182,197	124,182,198
Other financial assets	6	44,594,781	37,981,526
Long term receivables	8	20,081	26,593
		3,635,627,334	3,702,225,103
Total Assets		4,279,797,920	4,115,842,963
Liabilities			
Current Liabilities			
Other financial liabilities	16	33,448,403	29,579,649
Payables from exchange transactions	18	97,006,590	79,318,587
Consumer deposits	19	38,462,167	37,038,984
Employee benefit obligation	7	3,643,627	3,185,040
Unspent conditional grants and receipts	15	21,872,199	6,474,277
Provisions	17	26,520,315	24,609,638
		220,953,301	180,206,175
Non-Current Liabilities			
Other financial liabilities	16	408,657,652	412,494,996
Employee benefit obligation	7	98,747,053	122,587,950
Provisions	17	106,075,822	94,550,226
		613,480,527	629,633,172
Total Liabilities		834,433,828	809,839,347
Net Assets		3,445,364,092	3,306,003,616
Reserves			
Housing development fund		3,258,817	3,251,243
Accumulated surplus		3,442,105,275	3,302,752,373
Total Net Assets		3,445,364,092	3,306,003,616

* See Note 43

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Statement of Financial Performance

Figures in Rand	Note(s)	2018	2017 Restated*
Revenue			
Revenue from exchange transactions			
Service charges	21	590,446,121	571,114,154
Rental of facilities and equipment		12,324,087	11,612,883
Agency services		4,148,923	3,480,172
Licences and permits		2,526,908	2,524,823
Other income	24	23,070,881	24,216,439
Interest received	29	33,307,513	23,018,028
Total revenue from exchange transactions		665,824,433	635,966,499
Revenue from non-exchange transactions			
Taxation revenue			
Property rates	20	214,845,385	197,104,203
Property rates - penalties imposed	20	866,642	481,635
Transfer revenue			
Government grants and subsidies	22	180,668,797	148,092,908
Public contributions and donations	23	4,847,307	10,489,546
Fines, Penalties and Forfeits		31,633,676	38,232,937
Total revenue from non-exchange transactions		432,861,807	394,401,229
Total revenue		1,098,686,240	1,030,367,728
Expenditure			
Employee costs	26	(296,923,148)	(302,362,958)
Remuneration of councillors	27	(10,137,691)	(9,265,293)
Depreciation and amortisation	31	(130,034,485)	(124,855,858)
Impairment loss	32	(4,365,588)	(7,675,652)
Finance costs	33	(46,128,610)	(45,913,148)
Lease rentals on operating lease		(590,933)	(549,125)
Debt Impairment	28	(18,012,606)	(22,221,144)
Materials		(44,407,637)	(46,942,643)
Bulk purchases	38	(225,843,568)	(217,522,905)
Contracted services	36	(167,065,075)	(155,725,704)
Transfers and Subsidies	37	(1,800,008)	(1,898,332)
General expenses	25	(54,642,571)	(50,081,551)
Total expenditure		(999,951,920)	(985,014,313)
Operating surplus		98,734,320	45,353,415
Gain / (loss) on disposal of assets and liabilities		28,077,096	(8,132,724)
Fair value adjustments	30	10,976,754	6,242,014
		39,053,850	(1,890,710)
Surplus for the year		137,788,170	43,462,705

* See Note 43

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Statement of Changes in Net Assets

Figures in Rand	Housing development fund	Accumulated surplus	Total net assets
Opening balance at 01 July 2016 as previously reported	2,176,896	3,256,151,574	3,258,328,470
Adjustments			
Prior year adjustments	-	1,203,295	1,203,295
Balance at 01 July 2016 as restated*	2,176,896	3,257,354,869	3,259,531,765
Changes in net assets			
(Deficit) / surplus for the year	-	43,462,704	43,462,704
Transfer to / (from) housing development fund	1,074,347	-	1,074,347
Transfer to / (from) self insurance fund	-	1,934,800	1,934,800
Total changes	1,074,347	45,397,504	46,471,851
Opening balance at 01 July 2017 as previously reported	3,251,243	3,297,199,938	3,300,451,181
Adjustments			
Prior year adjustments	-	5,552,433	5,552,433
Balance at 01 July 2017 as restated*	3,251,243	3,302,752,371	3,306,003,614
Changes in net assets			
(Deficit) / surplus for the year	-	137,788,174	137,788,174
Transfer to / (from) housing development fund	7,574	-	7,574
Transfer to / (from) self insurance fund	-	1,564,730	1,564,730
Total changes	7,574	139,352,904	139,360,478
Balance at 30 June 2018	3,258,817	3,442,105,275	3,445,364,092

Note(s)

* See Note 43

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Cash Flow Statement

Figures in Rand	Note(s)	2018	2017 Restated*
Cash flows from operating activities			
Receipts			
Taxation		213,851,465	195,732,790
Sale of goods and services		591,088,120	561,634,174
Grants		196,066,719	153,188,345
Interest income		33,307,513	23,018,028
Other receipts		74,094,838	78,203,851
Movement in housing development fund and self insurance fund		1,572,304	3,009,146
		<u>1,109,980,959</u>	<u>1,014,786,334</u>
Payments			
Employee costs		(320,305,458)	(289,778,433)
Suppliers		(225,843,568)	(217,522,905)
Finance costs		(46,128,610)	(45,910,068)
Other payments		(273,835,333)	(285,827,941)
		<u>(866,112,969)</u>	<u>(839,039,347)</u>
Net cash flows to operating activities	39	<u>243,867,990</u>	<u>175,746,987</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	3	(103,648,979)	(91,846,032)
Proceeds from sale of property, plant and equipment	3	5,739,687	2,152,533
Purchase of investment property	2	(488,000)	-
Proceeds from sale of investment property	2	75,692,748	790,000
Purchase of intangible assets	4	(1,070,423)	(22,195)
Movement in financial assets		(4,980,001)	(4,979,999)
Movement in long term receivables		8,264	15,147
Net cash flows from investing activities		<u>(28,746,704)</u>	<u>(93,890,546)</u>
Cash flows from financing activities			
Movement in other financial liabilities		31,410	3,240,752
Movement in finance leases		-	(63,048)
Net cash flows from financing activities		<u>31,410</u>	<u>3,177,704</u>
Net increase/(decrease) in cash and cash equivalents		<u>215,152,696</u>	<u>85,034,145</u>
Cash and cash equivalents at the beginning of the year		259,814,632	174,780,487
Cash and cash equivalents at the end of the year	14	<u>474,967,328</u>	<u>259,814,632</u>

* See Note 43

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Service charges	577,647,578	8,500,000	586,147,578	590,446,121	4,298,543	54
Rental of facilities and equipment	4,933,100	1	4,933,101	12,324,087	7,390,986	54
Agency services	3,418,500	-	3,418,500	4,148,923	730,423	54
Licences and permits	2,374,000	(1)	2,373,999	2,526,908	152,909	54
Other income	27,946,040	(894,500)	27,051,540	23,070,881	(3,980,659)	54
Interest received	17,164,700	5,498,500	22,663,200	33,307,513	10,644,313	54
Total revenue from exchange transactions	633,483,918	13,104,000	646,587,918	665,824,433	19,236,515	
Revenue from non-exchange transactions						
Taxation revenue						
Property rates	212,784,400	1,967,386	214,751,786	214,845,385	93,599	54
Property rates - penalties imposed	-	-	-	866,642	866,642	54
Transfer revenue						
Government grants and subsidies	161,528,389	41,129,771	202,658,160	180,668,797	(21,989,363)	54
Public contributions and donations	-	-	-	4,847,307	4,847,307	54
Fines, Penalties and Forfeits	33,260,000	1,000	33,261,000	31,633,676	(1,627,324)	54
Total revenue from non-exchange transactions	407,572,789	43,098,157	450,670,946	432,861,807	(17,809,139)	
Total revenue	1,041,056,707	56,202,157	1,097,258,864	1,098,686,240	1,427,376	
Expenditure						
Employee costs	(333,224,515)	4,059,788	(329,164,727)	(296,923,148)	32,241,579	54
Remuneration of councillors	(10,052,712)	(200,202)	(10,252,914)	(10,137,691)	115,223	54
Depreciation and amortisation	(130,286,709)	-	(130,286,709)	(130,034,485)	252,224	54
Impairment loss/ Reversal of impairments	-	-	-	(4,365,588)	(4,365,588)	54
Finance costs	(47,440,025)	-	(47,440,025)	(46,128,610)	1,311,415	54
Lease rentals on operating lease	-	-	-	(590,933)	(590,933)	54
Debt impairment	(22,792,000)	-	(22,792,000)	(18,012,606)	4,779,394	54
Materials	(49,646,563)	(7,443,282)	(57,089,845)	(44,407,637)	12,682,208	54
Bulk purchases	(211,446,707)	(5,000,000)	(216,446,707)	(225,843,568)	(9,396,861)	54
Contracted services	(173,423,539)	(5,036,256)	(178,459,795)	(167,065,075)	11,394,720	54
Transfers and Subsidies	(1,778,378)	-	(1,778,378)	(1,800,008)	(21,630)	54
General expenses	(57,710,043)	(775,532)	(58,485,575)	(54,642,572)	3,843,003	54
Total expenditure	(1,037,801,191)	(14,395,484)	(1,052,196,675)	(999,951,921)	52,244,754	
Operating surplus	3,255,516	41,806,673	45,062,189	98,734,319	53,672,130	
Gain on disposal of assets and liabilities	-	23,822,611	23,822,611	28,077,096	4,254,485	54
Fair value adjustments	-	-	-	10,976,754	10,976,754	54
	-	23,822,611	23,822,611	39,053,850	15,231,239	
Surplus before taxation	3,255,516	65,629,284	68,884,800	137,788,169	68,903,369	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	3,255,516	65,629,284	68,884,800	137,788,169	68,903,369	

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Statement of Financial Position						
Assets						
Current Assets						
Inventories	15,029,828	-	15,029,828	52,595,347	37,565,519	54
Operating lease asset	-	-	-	722,533	722,533	54
Receivables from exchange transactions	49,874,213	-	49,874,213	25,440,419	(24,433,794)	54
Receivables from non-exchange transactions	-	-	-	20,435,970	20,435,970	54
VAT receivable	-	-	-	6,872,433	6,872,433	54
Consumer debtors	72,587,575	-	72,587,575	63,126,279	(9,461,296)	54
Long term receivables	10,277	-	10,277	10,277	-	54
Cash and cash equivalents	214,936,017	167,523,544	382,459,561	474,967,328	92,507,767	54
	352,437,910	167,523,544	519,961,454	644,170,586	124,209,132	
Non-Current Assets						
Investment property	152,550,000	(50,685,000)	101,865,000	114,846,000	12,981,000	54
Property, plant and equipment	3,479,176,346	16,661,027	3,495,837,373	3,345,285,384	(150,551,989)	54
Intangible assets	5,941,574	-	5,941,574	6,698,891	757,317	54
Heritage assets	-	-	-	124,182,197	124,182,197	54
Other financial assets	43,421,818	-	43,421,818	44,594,781	1,172,963	54
Long term receivables	20,082	-	20,082	20,081	(1)	54
	3,681,109,820	(34,023,973)	3,647,085,847	3,635,627,334	(11,458,513)	
Total Assets	4,033,547,730	133,499,571	4,167,047,301	4,279,797,920	112,750,619	
Liabilities						
Current Liabilities						
Other financial liabilities	33,046,708	-	33,046,708	33,448,403	401,695	54
Payables from exchange transactions	73,773,134	-	73,773,134	97,006,590	23,233,456	54
Consumer deposits	49,214,517	-	49,214,517	38,462,167	(10,752,350)	54
Employee benefit obligation	-	-	-	3,643,627	3,643,627	54
Unspent conditional grants and receipts	-	-	-	21,872,199	21,872,199	54
Provisions	30,432,031	-	30,432,031	26,520,315	(3,911,716)	54
	186,466,390	-	186,466,390	220,953,301	34,486,911	
Non-Current Liabilities						
Other financial liabilities	409,051,653	-	409,051,653	408,657,652	(394,001)	54
Employee benefit obligation	-	-	-	98,747,053	98,747,053	54
Provisions	229,153,084	-	229,153,084	106,075,822	(123,077,262)	54
	638,204,737	-	638,204,737	613,480,527	(24,724,210)	
Total Liabilities	824,671,127	-	824,671,127	834,433,828	9,762,701	
Net Assets	3,208,876,603	133,499,571	3,342,376,174	3,445,364,092	102,987,918	
Reserves						
Housing development fund	2,440,264	-	2,440,264	3,258,817	818,553	54
Accumulated surplus	3,206,436,339	133,499,571	3,339,935,910	3,442,105,275	102,169,365	54
Total Net Assets	3,208,876,603	133,499,571	3,342,376,174	3,445,364,092	102,987,918	

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Unaudited Annual Financial Statements for the year ended 30 June 2018

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Cash Flow Statement						
Cash flows from operating activities						
Receipts						
Taxation	211,274,548	1,972,484	213,247,032	213,851,465	604,433	54
Sale of goods and services	576,334,498	8,494,486	584,828,984	591,088,120	6,259,136	54
Grants	161,528,389	41,131,270	202,659,659	196,066,719	(6,592,940)	54
Interest income	17,164,700	5,498,500	22,663,200	33,307,513	10,644,313	54
Other receipts	67,760,953	(2,194,584)	65,566,369	74,094,838	8,528,469	54
Movement in housing development fund and self insurance fund	-	-	-	1,572,304	1,572,304	54
	1,034,063,088	54,902,156	1,088,965,244	1,109,980,959	21,015,715	
Payments						
Employee costs	(333,224,515)	4,059,788	(329,164,727)	(320,305,458)	8,859,269	54
Suppliers	(211,446,707)	(5,000,000)	(216,446,707)	(225,843,568)	(9,396,861)	54
Finance costs	(47,440,025)	-	(47,440,025)	(46,128,610)	1,311,415	54
Other payments	(315,327,583)	(12,563,119)	(327,890,702)	(273,835,333)	54,055,369	54
	(907,438,830)	(13,503,331)	(920,942,161)	(866,112,969)	54,829,192	
Net cash flows from operating activities	126,624,258	41,398,825	168,023,083	243,867,990	75,844,907	
Cash flows from investing activities						
Purchase of property, plant and equipment	(97,647,977)	(18,971,641)	(116,619,618)	(103,648,979)	12,970,639	54
Proceeds from sale of property, plant and equipment	-	-	-	5,739,687	5,739,687	54
Purchase of investment property	-	-	-	(488,000)	(488,000)	54
Proceeds from sale of investment property	-	76,818,225	76,818,225	75,692,748	(1,125,477)	54
Purchase of intangible assets	-	-	-	(1,070,423)	(1,070,423)	54
Movement in financial assets	(6,019,068)	-	(6,019,068)	(4,980,001)	1,039,067	54
Movement in long term receivables	10,678	-	10,678	8,264	(2,414)	54
Net cash flows from investing activities	(103,656,367)	57,846,584	(45,809,783)	(28,746,704)	17,063,079	
Cash flows from financing activities						
Movement in other financial liabilities	23,980	407,847	431,827	31,410	(400,417)	54
Net increase/(decrease) in cash and cash equivalents	22,991,871	99,653,256	122,645,127	215,152,696	92,507,569	54
Cash and cash equivalents at the beginning of the year	191,944,145	67,870,288	259,814,433	259,814,632	199	54
Cash and cash equivalents at the end of the year	214,936,016	167,523,544	382,459,560	474,967,328	92,507,768	

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Accounting Policies

1. Presentation of Unaudited Annual Financial Statements

The unaudited annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act, (Act no. 56 of 2003).

These unaudited annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise.

The financial statements have been prepared on a going-concern basis.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these unaudited annual financial statements, are disclosed below.

1.1 Presentation currency

These unaudited annual financial statements are presented in South African Rand and rounded off to the nearest Rand, which is the functional currency of the municipality.

1.2 Significant judgements and sources of estimation uncertainty

In preparing the unaudited annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the unaudited annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the unaudited annual financial statements. Significant judgements include:

Impairment testing

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates are prepared of expected future cash flows for each group of assets. Expected future cash flows used to determine the value in use of goodwill and tangible assets are inherently uncertain and could materially change over time. They are significantly affected by a number of factors.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 17 - Provisions.

Useful lives of infrastructure and other assets

The municipality's management determines the estimated useful lives and related depreciation charges for the waste water and water networks. This estimate is based on industry norm. Management will increase the depreciation charge where useful lives are less than previously estimated useful lives.

Post retirement benefits

The present value of the post retirement obligation depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) include the discount rate. Any changes in these assumptions will impact on the carrying amount of post retirement obligations.

Receivables from non-exchange transactions

Management made key assumptions and estimations to determine the initial recognition and measurement of revenue on fines using estimated reductions based on historical information.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Accounting Policies

1.3 Investment property

Investment property is property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation or both, rather than for:

- use in the production or supply of goods or services or for
- administrative purposes, or
- sale in the ordinary course of operations.

Owner-occupied property is property held for use in the production or supply of goods or services or for administrative purposes.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

Where investment property is acquired through a non-exchange transaction, its cost is its fair value as at the date of acquisition.

Fair value

Subsequent to initial measurement investment property is measured at fair value.

The fair value of investment property reflects market conditions at the reporting date.

A gain or loss arising from a change in fair value is included in net surplus or deficit for the period in which it arises.

Investment property is derecognised on disposal or when the investment property is permanently withdrawn from use and no future economic benefits or service potential are expected from its disposal.

Compensation from third parties for investment property that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

Property interests held under operating leases are classified and accounted for as investment property.

When classification is difficult, the criteria used to distinguish investment property from owner-occupied property and from property held for sale in the ordinary course of operations, are as follows:

- All properties held to earn market-related rentals or for capital appreciation or both and that are not for administrative purposes and that will not be sold in the ordinary course of operations are classified as Investment Properties.
- Land held for currently undetermined future use.
- Leases properties that are held to provide a social (community) service or that are necessary for employees to perform their job functions, but which also generates rental revenue are not seen as Investment Properties. The rental revenue generated is incidental to the purposes for which the property is held.

1.4 Property, plant and equipment

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or assets, or a combination of assets and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

Property, plant and equipment is depreciated on the straight line basis over their expected useful lives to their estimated residual value.

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Accounting Policies

1.4 Property, plant and equipment (continued)

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Average useful life
Buildings	5 to 30
Furniture and fixtures	3 to 15
Motor vehicles	4 to 10
Office equipment	3 to 15
Infrastructure	
• Roads	3 to 60
• Pedestrian malls	25 to 80
• Electricity	3 to 60
• Water	5 to 100
• Sewerage	10 to 60
• Housing	30
Bins and containers	10 to 15

The residual value, the useful life and depreciation method of each asset are reviewed at least at the end of each reporting date. If the expectations differ from previous estimates, the change is accounted for as a change in accounting estimate.

Reviewing the useful life of an asset on an annual basis does not require the entity to amend the previous estimate unless expectations differ from the previous estimate.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use or disposal of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

Land is not depreciated as it is deemed to have an indefinite useful life.

Incomplete construction work is stated at historical cost. Depreciation only commences when the asset is available for use.

1.5 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the municipality or from other rights and obligations.

Intangible assets are initially recognised at cost.

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Overstrand Municipality

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Accounting Policies

1.5 Intangible assets (continued)

Amortisation is provided to write down the intangible assets, on a straight line basis, to their residual values as follows:

Item	Average useful life in years
Computer software, other	2 to 5

Intangible assets are derecognised:

- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

1.6 Heritage assets

Class of heritage assets means a grouping of heritage assets of a similar nature or function in a municipality's operations that is shown as a single item for the purpose of disclosure in the unaudited annual financial statements.

Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Standards of GRAP.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

An inalienable item is an asset that a municipality is required by law or otherwise to retain indefinitely and cannot be disposed of without consent.

The Municipality classifies assets as heritage assets where the significance as a heritage asset can be determined. In regards to land and buildings all graded sites are classified a Heritage Assets. Furthermore land with a natural significance is not componentised but seen as a single Heritage asset due to all parts contributing together to make up its significance.

Recognition

The municipality recognises a heritage asset as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and the cost or fair value of the asset can be measured reliably.

Initial measurement

Heritage assets are measured at cost.

Where a heritage asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Subsequent measurement

After recognition as an asset, a class of heritage assets is carried at its cost less any accumulated impairment losses.

Impairment

The municipality assess at each reporting date whether there is an indication that it may be impaired. If any such indication exists, the municipality estimates the recoverable amount or the recoverable service amount of the heritage asset.

Transfers

Transfers from heritage assets are only made when the particular asset no longer meets the definition of a heritage asset.

Transfers to heritage assets are only made when the asset meets the definition of a heritage asset.

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Accounting Policies

1.6 Heritage assets (continued)

Derecognition

The municipality derecognises heritage assets on disposal, or when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of a heritage asset is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the heritage asset. Such difference is recognised in surplus or deficit when the heritage asset is derecognised.

1.7 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

Derecognition is the removal of a previously recognised financial asset or financial liability from a entity's statement of financial position.

Classification

The municipality has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class

Operating leases
Receivables from exchange
Receivables from non-exchange
VAT receivable
Consumer debtors
Long term receivables
Cash and cash equivalents
Other financial assets

Category

Financial asset measured at amortised cost
Financial asset measured at amortised cost
Financial asset measured at amortised cost
Financial asset measured at amortised cost
Financial asset measured at amortised cost
Financial asset measured at amortised cost
Financial asset measured at amortised cost
Financial asset measured at fair value

The municipality has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class

Other financial liabilities
Payables from exchange
Consumer deposits

Category

Financial liability measured at amortised cost
Financial liability measured at amortised cost
Financial liability measured at amortised cost

Initial recognition

The municipality recognises a financial asset or a financial liability in its statement of financial position when the municipality becomes a party to the contractual provisions of the instrument.

The municipality recognises financial assets using trade date accounting.

Initial measurement of financial assets and financial liabilities

The municipality measures a financial asset and financial liability initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

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Accounting Policies

1.7 Financial instruments (continued)

Subsequent measurement of financial assets and financial liabilities

The municipality measures all financial assets and financial liabilities after initial recognition using the following categories:

- Financial instruments at fair value.
- Financial instruments at amortised cost.
- Financial instruments at cost.

All financial assets measured at amortised cost, or cost, are subject to an impairment review.

Gains and losses

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

For financial assets and financial liabilities measured at amortised cost or cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

Impairment and uncollectibility of financial assets

The municipality assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets are impaired.

Financial assets measured at amortised cost:

If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced directly or through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed directly or by adjusting an allowance account. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

The calculation in respect of the impairment of fines receivable (receivables from non-exchange transactions) is based on an assessment of the past payment history of fines per category.

Derecognition

Financial assets

The municipality derecognises a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- the municipality transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the municipality, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the municipality:
 - derecognise the asset; and
 - recognise separately any rights and obligations created or retained in the transfer.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in surplus or deficit.

Overstrand Municipality

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Accounting Policies

1.7 Financial instruments (continued)

If a transfer does not result in derecognition because the municipality has retained substantially all the risks and rewards of ownership of the transferred asset, the municipality continues to recognise the transferred asset in its entirety and recognises a financial liability for the consideration received. In subsequent periods, the municipality recognises any revenue on the transferred asset and any expense incurred on the financial liability. Neither the asset, and the associated liability nor the revenue, and the associated expenses are offset.

Financial liabilities

The municipality removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished — i.e. when the obligation specified in the contract is discharged, cancelled, expires or waived.

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a non-exchange transaction are accounted for in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).

1.8 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

Finance leases - lessor

The municipality recognises finance lease receivables as assets on the statement of financial position. Such assets are presented as a receivable at an amount equal to the net investment in the lease.

Finance revenue is recognised based on a pattern reflecting a constant periodic rate of return on the municipality's net investment in the finance lease.

Finance leases - lessee

Finance leases are recognised as assets and liabilities in the statement of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

The discount rate used in calculating the present value of the minimum lease payments is the interest rate implicit in the lease.

Minimum lease payments are apportioned between the finance charge and reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate on the remaining balance of the liability.

Any contingent rents are expensed in the period in which they are incurred.

Operating leases - lessor

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

1.9 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

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Accounting Policies

1.9 Inventories (continued)

Subsequently inventories are measured at the lower of cost and net realisable value or the lower of cost and current replacement cost.

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use to the municipality.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

Water is valued at purified cost insofar as it is stored and controlled in reservoirs at year-end.

Low cost housing properties are subsequently valued at the lower of cost and current replacement cost. Direct costs are accumulated for each separately identifiable development. Costs also include a proportion of overhead costs.

1.10 Impairment of cash-generating assets

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

Recoverable amount of an asset or a cash-generating unit is the higher its fair value less costs to sell and its value in use.

Identification

When the carrying amount of a cash-generating asset exceeds its recoverable amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable amount of the asset.

Value in use

Value in use of a cash-generating asset is the present value of the estimated future cash flows expected to be derived from the continuing use of an asset and from its disposal at the end of its useful life.

When estimating the value in use of an asset, the municipality estimates the future cash inflows and outflows to be derived from continuing use of the asset and from its ultimate disposal and the municipality applies the appropriate discount rate to those future cash flows.

1.11 Impairment of non-cash-generating assets

Non-cash-generating assets are assets other than cash-generating assets.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

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Accounting Policies

1.11 Impairment of non-cash-generating assets (continued)

Recoverable service amount is the higher of a non-cash-generating asset's fair value less costs to sell and its value in use.

Identification

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a non-cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable service amount of the asset.

Value in use

Value in use of non-cash-generating assets is the present value of the non-cash-generating assets remaining service potential.

1.12 Employee benefits

Employee benefits are all forms of consideration given by a municipality in exchange for service rendered by employees.

Other long-term employee benefits recognised as provisions are employee benefits (other than post-employment benefits and termination benefits) that are not due to be settled within twelve months after the end of the period in which the employees render the related service.

Composite social security programmes are established by legislation and operate as multi-employer plans to provide post-employment benefits as well as to provide benefits that are not consideration in exchange for service rendered by employees.

A constructive obligation is an obligation that derives from a municipality's actions where by an established pattern of past practice, published policies or a sufficiently specific current statement, the municipality has indicated to other parties that it will accept certain responsibilities and as a result, the municipality has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

Short-term employee benefits include items such as:

- wages, salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and
- non-monetary benefits (for example, medical care, and free or subsidised goods or services such as housing, cars and cellphones) for current employees.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The municipality measure the expected cost of accumulating compensated absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The municipality recognises the expected cost of bonus, incentive and performance related payments as a provision when the municipality has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the entity has no realistic alternative but to make the payments.

Post-employment benefits

Post-employment benefits are employee benefits (other than termination benefits) which are payable after the completion of employment.

Post-employment benefit plans are formal or informal arrangements under which a municipality provides post-employment benefits for one or more employees.

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Accounting Policies

1.12 Employee benefits (continued)

Multi-employer plans are defined contribution plans under which the municipality pays fixed contributions into a separate entity. The municipality has no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to service in the current or prior periods.

The municipality's contributions to the defined contribution funds are established in terms of the rules governing those plans. Contributions are recognised in the Statement of Financial Performance in the period in which the service is rendered by the relevant employees. The municipality has no further payment obligations once the contributions have been paid.

The municipality contributes to various National- and Provincial-administered Defined Benefit Plans on behalf of its qualifying employees. These funds are multi-employer funds. The contributions to the fund obligations for the payment of retirement benefits are charged against revenue in the year they become payable. These defined benefit funds are actuarially valued at least bi-annually on the Projected Unit Credit Method basis. Deficits are recovered through lump sum payments or increased future contributions on a proportional basis from all participating municipalities.

Other post retirement obligations

The municipality provides post-retirement health care benefits, housing subsidies and gratuities upon retirement to some retirees.

The entitlement to post-retirement health care benefits is based on the employee remaining in service up to retirement age and the completion of a minimum service period. The expected costs of these benefits are accrued over the period of employment. Independent qualified actuaries carry out valuations of these obligations. The municipality also provides a gratuity and housing subsidy on retirement to certain employees. An annual charge to income is made to cover both these liabilities.

The amount recognised as a liability for other long-term employee benefits is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly.

The municipality shall recognise the net total of the following amounts as expense or revenue, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement right recognised as an asset;
- actuarial gains and losses, which shall all be recognised immediately;
- past service cost, which shall all be recognised immediately; and
- the effect of any curtailments or settlements.

These post-retirement health care benefits are actuarially valued at least bi-annually on the Projected Unit Credit Method basis.

1.13 Provisions and contingencies

Provisions are recognised when:

- the municipality has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

When the effect of discounting is material, provisions are determined by discounting the expected future cash flows that reflect current market assessments of the time value of money. The impact of the periodic unwinding of the discount is recognised in the Statement of Financial Performance as a finance cost as it occurs.

Overstrand Municipality

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Accounting Policies

1.13 Provisions and contingencies (continued)

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating deficits.

If the municipality has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 41.

1.14 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

An exchange transaction is one in which the municipality receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the municipality has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Service charges relating to electricity and water are based on consumption. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption, based on the consumption history, are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced, except at year-end when estimates of consumption up to year-end are recorded as revenue without being invoiced. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period. In respect of estimates of consumption between the last reading date and the reporting date, an accrual is made based on the average monthly consumption from the first reading after the reporting date.

Revenue from the sale of pre-paid electricity units is recognised when the risks and rewards of ownership has passed to the buyer.

Overstrand Municipality

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Accounting Policies

1.14 Revenue from exchange transactions (continued)

Revenue received from pre-paid electricity sales are deferred and recognised as revenue on the consumption basis, commencing on the date of purchase. The consumption of pre-paid electricity is measured by using a trend analysis and other historical data about electricity usage, including how often an electricity card is purchased or additional units of electricity loaded onto a pre-paid card.

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to each property that has a water connection. Tariffs are determined per category of property usage and are levied monthly based on the number of refuse containers on each property, regardless of whether or not all containers are emptied during the month.

Service charges from sewerage and sanitation are charged on both vacant and developed property using the tariffs approved from Council and are levied monthly.

Interest and other revenue

Revenue arising from the use by others of entity assets yielding interest, royalties and dividends or similar distributions is recognised when:

- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality, and

Interest is recognised, in surplus or deficit, using the effective interest rate method.

Service fees included in the price of the product are recognised as revenue over the period during which the service is performed.

Revenue arising from the application of the approved tariff of charges is recognised when the service is rendered by applying the relevant approved tariff. This includes the issuing of licences and permits.

Income for agency services is recognised on a monthly basis once the income collected on behalf of agents has been quantified. The income recognised is in terms of the agency agreement.

Finance income from the sale of housing by way of instalment sales agreements or finance leases is recognised on a time proportion basis.

1.15 Revenue from non-exchange transactions

Fines are economic benefits or service potential received or receivable by entities, as determined by a court or other law enforcement body, as a consequence of the breach of laws or regulations.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, an municipality either receives value from another municipality without directly giving approximately equal value in exchange, or gives value to another municipality without directly receiving approximately equal value in exchange.

Restrictions on transferred assets are stipulations that limit or direct the purposes for which a transferred asset may be used, but do not specify that future economic benefits or service potential is required to be returned to the transferor if not deployed as specified.

Taxes are economic benefits or service potential compulsorily paid or payable to entities, in accordance with laws and or regulations, established to provide revenue to government. Taxes do not include fines or other penalties imposed for breaches of the law.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the municipality satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

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Accounting Policies

1.15 Revenue from non-exchange transactions (continued)

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the municipality.

When, as a result of a non-exchange transaction, the municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

Taxes

The municipality recognises an asset in respect of taxes when the taxable event occurs and the asset recognition criteria are met.

Resources arising from taxes satisfy the definition of an asset when the municipality controls the resources as a result of a past event (the taxable event) and expects to receive future economic benefits or service potential from those resources. Resources arising from taxes satisfy the criteria for recognition as an asset when it is probable that the inflow of resources will occur and their fair value can be reliably measured. The degree of probability attached to the inflow of resources is determined on the basis of evidence available at the time of initial recognition, which includes, but is not limited to, disclosure of the taxable event by the taxpayer.

The municipality analyses the taxation laws to determine what the taxable events are for the various taxes levied.

The taxable event for value added tax is the undertaking of taxable activity during the taxation period by the taxpayer.

The taxable event for property tax is the passing of the date on which the tax is levied, or the period for which the tax is levied, if the tax is levied on a periodic basis.

Taxation revenue is determined at a gross amount. It is not reduced for expenses paid through the tax system.

Transfers

Apart from Services in kind, which are not recognised, the municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Transferred assets are measured at their fair value as at the date of acquisition.

Fines

Fines constitute both spot fines and camera fines. Fines are recognised as revenue when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset. It is measured at the best estimate, based on past experience, of the amount of revenue the municipality is entitled to collect.

Subsequent to initial recognition and measurement, the municipality assesses the collectability of the revenue and recognises a separate impairment loss, where appropriate.

Bequests

Bequests that satisfy the definition of an asset are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality, and the fair value of the assets can be measured reliably.

Gifts and donations, including goods in-kind

Gifts and donations, including goods in kind, are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality and the fair value of the assets can be measured reliably.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Accounting Policies

1.15 Revenue from non-exchange transactions (continued)

Services in-kind

Services in-kind are not recognised.

1.16 Borrowing costs

Borrowing costs are interest and other expenses incurred by an entity in connection with the borrowing of funds.

Borrowing costs are recognised as an expense in the period in which they are incurred.

1.17 Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year.

1.18 Unauthorised expenditure

Unauthorised expenditure means:

in relation to a municipality, means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3), and includes—

- overspending of the total amount appropriated in the municipality's approved budget
- overspending of the total amount appropriated for a vote in the approved budget;
- expenditure from a vote unrelated to the department or functional area covered by the vote;
- expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;
- spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or
- a grant by the municipality otherwise than in accordance with this Act;

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

If the expenditure is not certified as irrecoverable and written off by council it is treated as an asset until it is recovered or impaired.

1.19 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

If the expenditure is not certified as irrecoverable and written off by council it is treated as an asset until it is recovered or impaired.

1.20 Irregular expenditure

According to section 1 of the MFMA: "irregular expenditure", in relation to a municipality or municipal entity, means -

- (a) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of this Act and which has not been condoned in terms of section 170; or
- (b) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act and which has not been condoned in terms of that Act; or
- (c) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or
- (d) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy and which has not been condoned in terms of such policy or by-law,

but excludes expenditure by a municipality which falls within the definition of unauthorised expenditure.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Accounting Policies

1.20 Irregular expenditure (continued)

Irregular expenditure that was incurred and identified during the current financial and which was condoned before year end and/or before finalisation of the financial statements must also be recorded appropriately in the irregular expenditure register. In such an instance, no further action is also required with the exception of updating the note to the financial statements.

Irregular expenditure that was incurred and identified during the current financial year and for which condonement is being awaited at year end must be recorded in the irregular expenditure register. No further action is required with the exception of updating the note to the financial statements.

Where irregular expenditure was incurred in the previous financial year and is only condoned in the following financial year, the register and the disclosure note to the financial statements must be updated with the amount condoned.

Irregular expenditure that was incurred and identified during the current financial year and which was not condoned by the National Treasury or the relevant authority must be recorded appropriately in the irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debtor's account must be created if such a person is liable in law. Immediate steps must thereafter be taken to recover the amount from the person concerned. If recovery is not possible, the council may write off the amount and disclose such in the relevant note to the financial statements. The irregular expenditure register must also be updated accordingly.

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the municipality's supply chain management policy. Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.21 Housing development fund

The Housing Development Fund was established in terms of the Housing Act, (Act No. 107 of 1997). Loans from national and provincial government used to finance housing selling schemes undertaken by the municipality were extinguished on 1 April 1998 and transferred to a Housing Development Fund. Housing selling schemes, both complete and in progress as at 1 April 1998, were also transferred to the Housing Development Fund. In terms of the Housing Act, all proceeds from housing developments, which include rental income and sales of houses, must be paid into the Housing Development Fund. Monies standing to the credit of the Housing Development Fund can be used only to finance housing developments within the municipal area subject to the approval of the Provincial MEC responsible for housing.

Any contributions to or from the fund are shown as transfers in the Statement of Changes in Net Assets.

1.22 Internal reserves

Self insurance reserve

The municipality has a Self-Insurance Reserve to set aside amounts to offset potential losses or claims that cannot be insured externally. The balance of the self-insurance fund is invested in short-term cash investments.

Claims are settled by transferring a corresponding amount from the self-insurance reserve to the accumulated surplus.

1.23 Budget information

Municipality are typically subject to budgetary limits in the form of appropriations or budget authorisations (or equivalent), which is given effect through authorising legislation, appropriation or similar.

General purpose financial reporting by municipality shall provide information on whether resources were obtained and used in accordance with the legally adopted budget.

The approved budget is prepared on a accrual basis and presented by functional classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 2017/07/01 to 2018/06/30.

The unaudited annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Accounting Policies

1.23 Budget information (continued)

The Statement of comparative and actual information has been included in the unaudited annual financial statements as the recommended disclosure when the unaudited annual financial statements and the budget are on the same basis of accounting.

Comparative information is not required.

1.24 Related parties

Management are those persons responsible for planning, directing and controlling the activities of the municipality, including those charged with the governance of the municipality in accordance with legislation, in instances where they are required to perform such functions.

Only transactions with related parties not at arm's length or not in the ordinary course of business are disclosed.

1.25 Changes in accounting policies, estimates and errors

Changes in accounting policies that are effected by management are applied retrospectively in accordance with GRAP 3 requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the change in policy. In such cases the municipality shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.

Changes in accounting estimates are applied prospectively in accordance with GRAP 3 requirements. Details of changes in estimates are disclosed in the notes to the annual financial statements where applicable.

Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with GRAP 3 requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the municipality shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.

1.26 Events after reporting date

Events after reporting date that are classified as adjusting events are accounted for in the annual financial statements. The events after reporting date that are classified as non-adjusting events are disclosed in the notes to the annual financial statements.

1.27 Offsetting

Assets, liabilities, revenue and expenses have not been offset except when offsetting is required or permitted by a Standard of GRAP.

1.28 Standards, amendments to standards and interpretations issued but not yet effective

The following GRAP standards have been issued but are not yet effective and have not been early adopted by the municipality:

		Effective date
GRAP 18	Segment reporting	1 July 2020
GRAP 32	Service concession arrangements: Grantor	1 July 2019
GRAP 108	Statutory receivables	1 July 2019
GRAP 109	Accounting by Principals and Agents	1 July 2019
iGRAP 17	Service Concession Arrangements Where a Grantor	To be determined by the
	Controls a Significant Residual Interest in an Asset	Minister of Finance
GRAP 20	Related party disclosures	1 July 2019

The ASB Directive 5 sets out the principles for the application of the GRAP 3 guideline in the determination of the GRAP Reporting Framework hierarchy, as set out in the standard of GRAP 3 on Accounting Policies, Changes in Accounting Estimates and Errors.

Management has considered all the above standards issued but not yet effective and anticipates that the adoption of these standards will not have a significant impact on the financial position, financial performance or cash flows of the municipality.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
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2. Investment property

	2018			2017		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Investment property	114,846,000	-	114,846,000	155,268,500	-	155,268,500

Reconciliation of investment property - 2018

	Opening balance	Additions	Disposals	Transfers	Fair value adjustments	Total
Investment property	155,268,500	488,000	(50,872,061)	618,061	9,343,500	114,846,000

Reconciliation of investment property - 2017

	Opening balance	Additions	Disposals	Transfers	Fair value adjustments	Total
Investment property	153,892,000	-	(639,000)	(965,000)	2,980,500	155,268,500

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

Revenue earned on Investment properties during the period under review amounted to R1,507,021 (2017 : R1,499,812).

Investment properties are adjusted to their fair value on an annual basis. The valuations are performed by Boland Valuers, independent valuers who are not connected to the municipality.

See note 35 for repairs and maintenance.

3. Property, plant and equipment

	2018			2017		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land	348,569,825	(425,208)	348,144,617	347,619,160	(425,208)	347,193,952
Buildings	452,561,629	(176,180,989)	276,380,640	445,111,855	(164,455,265)	280,656,590
Plant and machinery	8,926,965	(5,319,459)	3,607,506	8,447,264	(4,684,511)	3,762,753
Furniture and fixtures	23,501,532	(14,602,783)	8,898,749	24,227,232	(13,568,178)	10,659,054
Motor vehicles	68,066,483	(18,579,353)	49,487,130	60,365,205	(16,111,144)	44,254,061
Infrastructure	4,594,316,548	(1,935,549,806)	2,658,766,742	4,517,471,337	(1,825,518,700)	2,691,952,637
Total	5,495,942,982	(2,150,657,598)	3,345,285,384	5,403,242,053	(2,024,763,006)	3,378,479,047

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand

3. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2018

	Opening balance	Additions	Disposals	Transfers	Under construction	Depreciation	Impairment loss	Total
Land	347,193,952	3,807,945	(2,404,219)	(453,061)	-	-	-	348,144,617
Buildings	280,656,590	2,927,801	-	(165,000)	4,821,973	(11,860,724)	-	276,380,640
Plant and machinery	3,762,753	599,235	(5,394)	-	-	(724,278)	(24,810)	3,607,506
Furniture and fixtures	10,659,054	744,417	(1,147)	-	-	(2,006,320)	(497,255)	8,898,749
Motor vehicles	44,254,061	8,655,501	(72,518)	-	-	(2,822,533)	(527,381)	49,487,130
Infrastructure	2,691,952,637	10,728,997	-	-	71,363,110	(111,961,859)	(3,316,143)	2,658,766,742
	3,378,479,047	27,463,896	(2,483,278)	(618,061)	76,185,083	(129,375,714)	(4,365,589)	3,345,285,384

Reconciliation of property, plant and equipment - 2017

	Opening balance	Additions	Disposals	Transfers	Under construction	Depreciation	Impairment loss	Total
Land	346,399,016	-	(36,892)	831,828	-	-	-	347,193,952
Buildings	283,534,256	7,646,840	-	-	196,983	(10,721,489)	-	280,656,590
Plant and machinery	3,439,885	1,017,768	(1,251)	-	-	(665,988)	(27,661)	3,762,753
Furniture and fixtures	11,794,206	1,113,186	(6,627)	78,437	-	(2,093,164)	(226,984)	10,659,054
Motor vehicles	45,806,574	1,717,157	(147,364)	-	-	(2,756,761)	(365,545)	44,254,061
Infrastructure	2,727,340,841	69,196,342	(315,950)	-	10,957,756	(108,170,890)	(7,055,462)	2,691,952,637
Leased equipment	78,437	-	-	(78,437)	-	-	-	-
	3,418,393,215	80,691,293	(508,084)	831,828	11,154,739	(124,408,292)	(7,675,652)	3,378,479,047

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

See note 35 for repairs and maintenance.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
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3. Property, plant and equipment (continued)

Reconciliation of assets under construction - 2018	Opening balance	Additions	Transfers	Closing balance
Buildings	196,982	4,821,972	-	5,018,954
Infrastructure	24,636,353	71,363,110	(2,845,219)	93,154,244
	24,833,335	76,185,082	(2,845,219)	98,173,198

Reconciliation of assets under construction - 2017	Opening balance	Additions	Transfers	Closing balance
Buildings	15,178,831	196,983	(15,178,832)	196,982
Infrastructure	43,887,499	10,957,756	(30,208,902)	24,636,353
	59,066,330	11,154,739	(45,387,734)	24,833,335

4. Intangible assets

	2018			2017		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software and Other	7,065,727	(2,726,836)	4,338,891	5,995,304	(2,068,065)	3,927,239
Water rights	2,360,000	-	2,360,000	2,360,000	-	2,360,000
Total	9,425,727	(2,726,836)	6,698,891	8,355,304	(2,068,065)	6,287,239

Reconciliation of intangible assets - 2018

	Opening balance	Additions	Amortisation	Total
Computer software and Other	3,927,239	1,070,423	(658,771)	4,338,891
Water rights	2,360,000	-	-	2,360,000
	6,287,239	1,070,423	(658,771)	6,698,891

Reconciliation of intangible assets - 2017

	Opening balance	Additions	Amortisation	Total
Computer software and Other	4,352,609	22,195	(447,565)	3,927,239
Water rights	2,360,000	-	-	2,360,000
	6,712,609	22,195	(447,565)	6,287,239

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
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4. Intangible assets (continued)

Other information

Intangible assets with indefinite lives:

Water rights	2,360,000	2,360,000
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The municipality entered into a contract with Kraai Bosch Plase (Pty) Ltd on 28 May 1999. The useful life of the water right is considered to be indefinite as the contract does not define when the municipality will cease to enjoy the right to use the water from the Kraaibosch dam. There is no reason to believe that the right to the Kraaibosch dam has a limited useful life due to the condition of the dam. Regular assessments are performed to determine whether the conditions that existed at the inception of the contract have changed.

Other intangible assets	2,153,955	2,153,955
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Other intangible assets consist of software procured by the municipality. The useful life of the software is considered to be indefinite as the contract does not define when the municipality will cease to enjoy the right to use the software. There is no reason to believe that the right to the software has a limited useful life due to the condition thereof. Regular assessments are performed to determine whether the conditions that existed at the inception of the contract have changed.

Reconciliation of assets under construction - 2017

	Opening balance	Additions	Transfers	Closing balance
Computer software	803,472	-	(803,472)	-

5. Heritage assets

	2018			2017		
	Cost / Valuation	Accumulated impairment losses	Carrying value	Cost / Valuation	Accumulated impairment losses	Carrying value
Conservation areas	133,265,888	(9,250,000)	124,015,888	133,265,889	(9,250,000)	124,015,889
Stamp collections, military insignia, medals, coin	166,309	-	166,309	166,309	-	166,309
Total	133,432,197	(9,250,000)	124,182,197	133,432,198	(9,250,000)	124,182,198

Reconciliation of heritage assets 2018

	Opening balance	Total
Conservation areas	124,015,889	124,015,889
Stamp collections, military insignia, medals and coins	166,309	166,309
	124,182,198	124,182,198

Reconciliation of heritage assets 2017

	Opening balance	Total
Conservation areas	124,015,889	124,015,889
Stamp collections, military insignia, medals and coins	166,309	166,309
	124,182,198	124,182,198

Certain conservation land is carried at Rnil value as there is no market in this regard and therefore their cost/fair value cannot be reliably measured.

See note 35 for repairs and maintenance.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
6. Other financial assets		
Designated at fair value		
Liberty	41,944,027	35,713,858
Momentum	2,650,754	2,267,668
	44,594,781	37,981,526
Non-current assets		
Designated at fair value	44,594,781	37,981,526

In determining the recoverability of other financial assets, the Overstrand Municipality considers any change in the credit quality of the other financial assets at the reporting date.

The above represents sinking funds that are used to redeem certain borrowings at their maturity with a bullet payment.

7. Post-employment benefit obligations

Defined benefit plan

The plan is a post employment health benefit plan.

Post-employment health care benefit plan

The municipality provides certain post-employment health care benefits by funding the medical aid contributions of qualifying retired members of the municipality. According to the current Conditions of Service, a qualifying member who retires and qualifying retired members are entitled to remain a continued member of a medical aid fund with which the municipality is associated, in which case the municipality is liable for a certain portion of the medical aid membership fee. The municipality operates an unfunded defined benefit plan for these qualifying employees. No other post-retirement benefits are provided to these employees.

The municipality makes monthly contributions for health care arrangements to the following medical aid schemes:

- Bonitas;
- LA Health;
- Hosmed;
- Samwumed; and
- Keyhealth

The most recent actuarial valuations of plan assets and the present value of the defined benefit obligation was carried out as at 30 June 2018 by ARCH Actuarial Consulting, Fellow of the Actuarial Society of South Africa, including projections for the 2019 financial period. The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the Projected Unit Credit Method.

The members of the Post-employment health care benefit plan are made up as follows:

In-service members	362	359
Continuation members	81	80
	443	439

The amounts recognised in the statement of financial position are as follows:

Carrying value		
Present value of the defined benefit obligation-wholly unfunded	(102,390,680)	(125,772,990)
Non-current liabilities	(98,747,053)	(122,587,950)
Current liabilities	(3,643,627)	(3,185,040)
	(102,390,680)	(125,772,990)

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
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7. Post-employment benefit obligations (continued)

Changes in the present value of the defined benefit obligation are as follows:

Opening balance	125,772,990	113,188,465
Net expense recognised in the statement of financial performance	(23,382,311)	12,584,525
	102,390,679	125,772,990

Net expense recognised in the statement of financial performance

Current service cost	5,844,794	5,357,221
Interest cost	11,305,115	10,170,532
Actuarial (gains) losses	(37,133,734)	164,435
Expected return on reimbursement rights	(3,398,486)	(3,107,663)
	(23,382,311)	12,584,525

Key assumptions used

Assumptions used at the reporting date:

Discount rates used	9.59 %	9.10 %
Medical cost trend rates	7.39 %	8.22 %
Other material actuarial assumptions	2.05 %	0.82 %

Management assessed the assumptions used and found it to be adequate.

Other assumptions

Assumed healthcare cost trends rates have a significant effect on the amounts recognised in surplus or deficit. A one percentage point change in assumed healthcare cost trends rates would have the following effects:

	One percentage point increase	One percentage point decrease
Effect on the aggregate of the service cost and interest cost	20,468,800	14,520,000
Effect on defined benefit obligation	118,197,000	89,479,000

Amounts for the current and previous four years are as follows:

	2018 R	2017 R	2016 R	2015 R	2014 R
Defined benefit obligation	102,390,680	125,772,990	113,188,465	109,634,000	97,708,508

Defined contribution plan

It is the policy of the municipality to provide retirement benefits to all its employees. A number of defined contribution plans, all of which are subject to the Pensions Fund Act exist for this purpose.

The municipality is under no obligation to cover any unfunded benefits.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
8. Long term receivables		
Housing selling scheme	10,767	10,159
Sport clubs	19,591	28,463
	30,358	38,622
Non-current assets		
Log term receivables	20,081	26,593
Current assets		
Long term receivables	10,277	12,029
	30,358	38,622

In determining the recoverability of long term receivables, the Overstrand Municipality considers any change in the credit quality of the long term receivables from the date the credit was initially granted up to the reporting date.

9. Inventories

Stores and materials	7,322,423	6,627,649
Work-in-progress - Low cost housing	43,901,403	36,250,337
Low cost housing properties not transferred to beneficiaries	1,243,500	1,276,500
Water	128,021	137,770
	52,595,347	44,292,256

Inventories recognised as an expense during the period:

Water	30,145,564	27,441,820
Stores and materials	10,963,003	9,873,223
Low cost housing	13,628,931	16,325,895
	54,737,498	53,640,938

10. Receivables from exchange transactions ¹

Trade debtors	17,370,652	18,033,131
Prepayments	3,340,414	3,713,022
Deposits	683,329	609,715
Accrued interest	527,438	128,630
Other debtors	3,518,586	1,421,578
	25,440,419	23,906,076

In determining the recoverability of receivables from exchange transactions, the Overstrand Municipality considers any change in the credit quality of the trade and other receivables from the date the credit was initially granted up to the reporting date.

11. Receivables from non-exchange transactions ¹

Fines	15,669,193	11,426,542
Control accounts	4,766,777	4,582,937
	20,435,970	16,009,479

In determining the recoverability of receivables from non-exchange transactions, the Overstrand Municipality considers any change in the credit quality of the trade and other receivables from the date the credit was initially granted up to the reporting date.

¹ See Note 13 for further details of receivables from exchange and non-exchange transactions

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
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11. Receivables from non-exchange transactions ¹ (continued)

Receivables from non-exchange transactions impaired

Revenue from fines recognised for the period amounts to R 31,633,676 (2017: R 38,232,937).

Fines receivable from non-exchange transactions after the provision of impairment amounted to R 15,669,193 (2017: R 11,426,542).

The amount provided for impairment was R 39,205,523 (2017: R 23,007,498).

Analysis of fines past due but not impaired

< 12 months	4,242,650	7,217,333
> 1 year	11,426,542	4,209,209

Reconciliation of provision for impairment of receivables from non-exchange transactions

Opening balance	23,007,498	17,765,811
Provision for impairment	16,198,025	19,730,069
Amounts written off as uncollectible	-	(14,488,382)
	39,205,523	23,007,498

The calculation in respect of the impairment of fines receivable (receivables from non-exchange transactions) is based on an assessment of the past payment history of fines per category. The total average collectability of fines were 37% (2017: 37%).

The calculation for initial recognition and measurement in respect of fines reduced and or cancelled is based on an assessment of past reduced and or cancelled history of fines per category. The total average estimated reductions used were 42% (2017: 41%).

12. VAT receivable

VAT	6,872,433	6,352,495
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In determining the recoverability of VAT receivable, the Overstrand Municipality considers any change in the credit quality of the VAT receivable from the date the credit was initially granted up to the reporting date.

Overstrand Municipality is registered on the cash/payment basis for VAT.

13. Consumer debtors

Gross balances

Rates	22,464,804	21,004,241
Electricity	19,981,773	18,435,069
Water	16,255,393	16,972,463
Sewerage	9,295,627	9,130,064
Refuse	7,726,138	7,318,822
Property rental	657,550	697,130
Other	8,518,607	9,163,750
	84,899,892	82,721,539

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
13. Consumer debtors (continued)		
Less: Allowance for impairment		
Rates	(5,789,150)	(5,322,507)
Electricity	(5,131,041)	(4,676,115)
Water	(4,123,165)	(4,130,096)
Sewerage	(2,376,844)	(2,321,769)
Refuse	(1,969,827)	(1,851,568)
Property rental	(164,008)	(180,550)
Other	(2,219,578)	(2,110,370)
	(21,773,613)	(20,592,975)
Net balance		
Rates	16,675,654	15,681,734
Electricity	14,850,732	13,758,954
Water	12,132,228	12,842,367
Sewerage	6,918,783	6,808,295
Refuse	5,756,311	5,467,254
Property rental	493,542	516,580
Other	6,299,029	7,053,380
	63,126,279	62,128,564
Included in above is receivables from exchange transactions		
Electricity	14,850,732	13,758,954
Water	12,132,228	12,842,367
Sewerage	6,918,783	6,808,295
Refuse	5,756,311	5,467,254
Property rental	493,542	516,580
	40,151,596	39,393,450
Included in above is receivables from non-exchange transactions (taxes and transfers)		
Rates	16,675,654	15,681,734
Other	6,299,029	7,053,380
	22,974,683	22,735,114
Net balance	63,126,279	62,128,564
Rates		
Current (0 -30 days)	12,967,856	11,871,541
31 - 60 days	280,130	252,228
61 - 90 days	173,409	151,039
91 - 120 days	139,159	148,352
121 - 365 days	774,407	883,962
> 365 days	2,340,693	2,374,612
	16,675,654	15,681,734

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
13. Consumer debtors (continued)		
Electricity		
Current (0 -30 days)	10,485,995	9,890,397
31 - 60 days	197,202	221,550
61 - 90 days	141,134	121,763
91 - 120 days	134,779	110,384
121 - 365 days	714,514	694,645
> 365 days	3,177,108	2,720,215
	14,850,732	13,758,954
Water		
Current (0 -30 days)	7,914,844	8,155,391
31 - 60 days	193,146	186,640
61 - 90 days	116,101	114,734
91 - 120 days	100,811	87,431
121 - 365 days	550,622	673,465
> 365 days	3,256,704	3,624,706
	12,132,228	12,842,367
Sewerage		
Current (0 -30 days)	4,482,757	4,335,085
31 - 60 days	114,799	120,176
61 - 90 days	75,982	76,266
91 - 120 days	68,961	66,026
121 - 365 days	355,978	388,439
> 365 days	1,820,306	1,822,303
	6,918,783	6,808,295
Refuse		
Current (0 -30 days)	3,842,585	3,547,968
31 - 60 days	95,196	96,987
61 - 90 days	67,061	62,940
91 - 120 days	59,398	55,357
121 - 365 days	303,001	324,009
> 365 days	1,389,070	1,379,993
	5,756,311	5,467,254
Housing rental		
Current (0 -30 days)	245,716	324,412
31 - 60 days	3,688	9,490
61 - 90 days	2,790	6,857
91 - 120 days	2,766	3,406
121 - 365 days	35,561	36,742
> 365 days	203,021	135,673
	493,542	516,580
Other (specify)		
Current (0 -30 days)	1,476,149	1,705,986
31 - 60 days	170,935	200,864
61 - 90 days	138,121	82,380
91 - 120 days	162,713	153,514
121 - 365 days	1,454,730	780,087
> 365 days	2,896,381	4,130,549
	6,299,029	7,053,380

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
13. Consumer debtors (continued)		
Reconciliation of allowance for impairment		
Balance at beginning of the year	(20,592,975)	(19,098,106)
Contributions to allowance	(1,981,941)	(2,600,904)
Debt impairment written off against allowance	802,570	1,121,185
Reversal of allowance	(1,267)	(15,150)
	(21,773,613)	(20,592,975)

14. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	14,150	14,050
Bank balances	94,439,043	89,072,938
Short-term deposits	380,514,135	170,727,644
	474,967,328	259,814,632

The municipality had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	30 June 2018	30 June 2017	30 June 2016	30 June 2018	30 June 2017	30 June 2016
ABSA - Cheque - 322-000-0035	104,936,947	124,247,860	105,271,101	93,311,053	85,842,107	71,244,318
ABSA - Cheque - 405-589-9787	9,585	20,871	12,024	9,313	20,599	11,752
ABSA - Cheque - 405-642-0921	41,821	195,547	208,054	(2,208)	151,518	164,025
ABSA - Cheque - 406-657-8021	771,436	2,786,839	1,829,765	846,835	2,783,375	1,807,376
ABSA - Cheque - 407-298-3157	275,417	276,707	277,872	274,050	275,339	276,504
ABSA Call accounts	30,513,936	20,727,445	1,262,891	30,513,936	20,727,445	1,262,891
STD Bank Call accounts	150,000,199	50,000,000	50,000,000	150,000,199	50,000,199	50,000,000
Nedbank Call accounts	200,000,000	50,000,000	50,000,000	200,000,000	50,000,000	50,000,000
Investec Call accounts	-	50,000,000	-	-	50,000,000	-
Cash on hand	-	-	-	14,150	14,050	14,050
Total	486,549,341	298,255,269	208,861,707	474,967,328	259,814,632	174,780,916

15. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts

Provincial Graduate internship grant	50,201	47,746
Provincial Human settlement developments grant	15,930,949	3,924,531
Provincial Library grant	529,375	969,999
Provincial Greenest municipality competition grant	-	50,000
National Municipal infrastructure grant	4,543,840	-
Provincial Fire service capacity building grant	-	1,200,000
Provincial Public transportation non-motorised infrastructure grant	389,994	-
Provincial Financial management capacity building grant	240,000	-
Unspent public contributions and donations	187,840	282,001
	21,872,199	6,474,277

Movement during the year

Balance at the beginning of the year	6,476,263	1,379,804
Additions during the year	111,967,280	81,810,262
Income recognition during the year	(96,571,344)	(76,715,789)
	21,872,199	6,474,277

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
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15. Unspent conditional grants and receipts (continued)

The nature and extent of government grants recognised in the unaudited annual financial statements and an indication of other forms of government assistance from which the municipality has directly benefited; and

Unfulfilled conditions and other contingencies attaching to government assistance that has been recognised.

See note 22 for reconciliation of grants from National/Provincial Government and note 23 for the public contributions.

16. Borrowings

At amortised cost

DBSA Annuity loans	227,273,451	205,929,204
INCA Annuity loans	26,053,293	31,098,929
ABSA Annuity loan	188,779,311	205,046,512
	442,106,055	442,074,645

Total other financial liabilities

442,106,055 **442,074,645**

Non-current liabilities

At amortised cost	408,657,652	412,494,996
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Current liabilities

At amortised cost	33,448,403	29,579,649
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The fair values of the financial liabilities were determined as follows:

- The management of the municipality is of the opinion that the carrying value of Financial Assets and Financial Liabilities recorded at amortised cost in the Annual Financial Statements approximate their fair values. The fair value of Financial Assets and Financial Liabilities were determined after considering the standard terms and conditions of agreements entered into between the municipality and other parties as well as the current payment ratio's of the municipality's debtors.
- At the reporting date there are no significant concentrations of credit risk for other financial liabilities. The carrying amount reflected above represents the municipality's maximum exposure to credit risk for such other financial liabilities.

Refer to note 44 for maturity analysis of financial liabilities.

17. Provisions

Reconciliation of provisions - 2018

	Opening Balance	Additions	Utilised during the year	Total
Rehabilitation of tip sites	86,469,122	7,112,460	-	93,581,582
Long service awards	11,147,619	6,054,400	(1,632,522)	15,569,497
Leave pay	12,576,336	1,158,760	(356,362)	13,378,734
Bonusses	8,610,497	1,135,109	-	9,745,606
Gratification payable	356,290	-	(35,572)	320,718
	119,159,864	15,460,729	(2,024,456)	132,596,137

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017		
17. Provisions (continued)				
Reconciliation of provisions - 2017				
	Opening Balance	Additions	Utilised during the year	Total
Rehabilitation of tip sites	81,186,325	5,282,797	-	86,469,122
Long service awards	10,586,528	1,835,342	(1,274,251)	11,147,619
Leave pay	11,835,931	1,125,217	(384,812)	12,576,336
Bonuses	7,962,841	647,656	-	8,610,497
Gratification payable	382,414	-	(26,124)	356,290
	111,954,039	8,891,012	(1,685,187)	119,159,864
Non-current liabilities			106,075,822	94,550,226
Current liabilities			26,520,315	24,609,638
			132,596,137	119,159,864

Rehabilitation of tip sites

Provision is made in terms of the Overstrand Municipality's licensing stipulations on the landfill sites, for the estimated cost of rehabilitating landfill sites. The estimation of landfill sites was conducted by JPCE specialist waste management consultants, independent consultants who are not connected to the municipality.

The costs are determined by calculating the volumes of excavations, materials required and legal requirements according to the footprint of each individual site. The previous year's figures are escalated using the latest CPI. The individual rates are then again cross-checked to determine if they are still in line with current rates for similar activities and adjusted accordingly.

The scheduled dates of total closure and rehabilitation for the operational site is at present anticipated to take place between 2018 and 2036.

The cost to rehabilitate all identified sites in the Overstrand are estimated at R 93,581,582 for the period.

Gratification payable

The cost of the gratification payable was based on employees not belonging to a pension fund up until February 2003 and is only payable on retirement. The estimated cost amounts to R 320,718 for the period.

Long service awards

A long-service award is granted to municipal employees after the completion of fixed periods of continuous service with the Municipality. The said award comprises a certain number of vacation leave days which, in accordance with the option exercised by the beneficiary employee, can be converted into a cash amount based on his/her basic salary applicable at the time the award becomes due or, alternatively, credited to his/her vacation leave accrual. The provision represents an estimation of the awards to which employees in the service of the Municipality at 30 June 2018 may become entitled to in future, based on an actuarial valuation performed at 30 June 2018, to the amount of R 15,569,497 for the period.

Discount rate:

A discount rate of 8.62% per annum has been used. This is derived by using a liability-weighted average of the yields corresponding to the average term until payment of long service awards, for each employee.

Key assumptions:

Discount rate of 8.62% (2017: 8.47%), a general salary inflation rate of 6.21% (2017: 7.13%) and a net discount rate of 2.27% (2017: 1.25%).

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
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17. Provisions (continued)

Leave pay

Annual leave accrues to employees on a monthly basis in accordance with the conditions of employment. Employees are entitled to 16 non-vested leave days and 8 vested leave days per annum, accumulated to a maximum of 48 leave days. The provision is an estimate of the amount due to staff as at the financial year-end, based on the value of leave and the estimated leave days to be forfeited. The estimated cost amounts to R 13,378,734 for the period.

It is not the municipality's policy to encash leave in the normal course of business, except upon resignation or retirement.

Bonuses

Annual bonuses accrues to employees on a monthly basis, subject to certain conditions. The provision is an estimate of the amount due to staff as at the financial year-end, based on assumptions and the estimated cost amounts to R 9,745,606 for the period.

18. Payables from exchange transactions

Trade payables	56,101,021	35,236,380
Payments received in advance	10,933,511	12,438,261
Deferred income	338,420	556,604
Accrued interest	5,534,199	6,072,304
Deposits received	14,653,650	13,144,826
Other payables	700,000	700,000
Control accounts	6,482,734	6,818,578
Retentions	2,263,055	4,351,634
	97,006,590	79,318,587

19. Consumer deposits

Electricity	26,898,051	25,965,514
Water	11,564,116	11,073,470
	38,462,167	37,038,984

20. Property rates

Rates received

Residential and business	179,768,732	163,542,713
Commercial	31,284,737	29,537,045
State	3,099,204	3,156,490
Small holdings and farms	692,712	867,955
	214,845,385	197,104,203
Property rates - penalties imposed	866,642	481,635
	215,712,027	197,585,838

21. Service charges

Sale of electricity	349,449,638	334,765,131
Sale of water	111,191,772	115,069,798
Sewerage and sanitation charges	72,064,166	66,889,920
Refuse removal	57,740,545	54,389,305
	590,446,121	571,114,154

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
22. Government grants and subsidies		
Operating grants		
Equitable share	84,223,000	72,950,000
National Expanded public works programme	2,300,000	1,922,000
National Financial management grant	1,550,000	1,475,000
Provincial Graduate internship grant	63,544	12,254
Provincial Human settlement developments grant	21,645,400	31,921,243
Provincial Library grant	6,306,000	5,919,001
Provincial Main road subsidy	139,000	137,000
Provincial Community development workers grant	74,000	75,000
Provincial Greenest municipality competition grant	120,000	-
	116,420,944	114,411,498
Capital grants		
Provincial Human settlement developments grant	34,180,062	7,651,410
Provincial Library grant	1,140,625	-
National Integrated national electrification programme	4,000,000	5,000,000
National Municipal infrastructure grant	17,786,160	21,030,000
Provincial Fire service capacity building grant	2,000,000	-
Provincial Public transport non-motorised infrastructure grant	3,610,006	-
Provincial Development of sport and recreation facilities grant	1,171,000	-
Provincial Municipal service delivery and capacity building grant	360,000	-
	64,247,853	33,681,410
	180,668,797	148,092,908

Equitable Share

This grant is primarily used to subsidise the provision of basic services to indigent households.

All registered indigent households receive a monthly subsidy based on the basic service charges for water, electricity, sewerage, refuse and up to 4,2kl waste water, which is funded from the grant. Indigent households also receive 6kl free water and 50kwh free electricity per month.

National Expanded public works programme

Current-year receipts	2,300,000	1,922,000
Conditions met - transferred to revenue	(2,300,000)	(1,922,000)
	-	-

National Financial management grant

Current-year receipts	1,550,000	1,475,000
Conditions met - transferred to revenue	(1,550,000)	(1,475,000)
	-	-

Provincial Graduate internship grant

Balance unspent at beginning of year	47,746	-
Current-year receipts	66,000	60,000
Conditions met - transferred to revenue	(63,545)	(12,254)
	50,201	47,746

Conditions still to be met - remain liabilities (see note 15).

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
22. Government grants and subsidies (continued)		
Provincial Human settlement developments grant		
Balance unspent at beginning of year	3,924,531	105,817
Current-year receipts	67,831,880	43,391,367
Conditions met - transferred to revenue	(55,825,462)	(39,572,653)
	15,930,949	3,924,531
Conditions still to be met - remain liabilities (see note 15).		
Provincial Library grant		
Balance unspent at beginning of year	969,999	-
Current-year receipts	7,006,000	6,889,000
Conditions met - transferred to revenue	(7,446,624)	(5,919,001)
	529,375	969,999
Conditions still to be met - remain liabilities (see note 15).		
Provincial Main road subsidy		
Current-year receipts	139,000	137,000
Conditions met - transferred to revenue	(139,000)	(137,000)
	-	-
Provincial Community development workers grant		
Current-year receipts	74,000	75,000
Conditions met - transferred to revenue	(74,000)	(75,000)
	-	-
Provincial Greenest municipality competition grant		
Balance unspent at beginning of year	50,000	-
Current-year receipts	70,000	50,000
Conditions met - transferred to revenue	(120,000)	-
	-	50,000
National Integrated national electrification programme		
Current-year receipts	4,000,000	5,000,000
Conditions met - transferred to revenue	(4,000,000)	(5,000,000)
	-	-
National Municipal infrastructure grant		
Current-year receipts	22,330,000	21,030,000
Conditions met - transferred to revenue	(17,786,160)	(21,030,000)
	4,543,840	-
Conditions still to be met - remain liabilities (see note 15).		

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
22. Government grants and subsidies (continued)		
Provincial Fire service capacity building grant		
Balance unspent at beginning of year	1,200,000	-
Current-year receipts	800,000	1,200,000
Conditions met - transferred to revenue	(2,000,000)	-
	-	1,200,000
Conditions still to be met - remain liabilities (see note 15).		
Provincial Public transport non-motorised infrastructure grant		
Current-year receipts	4,000,000	-
Conditions met - transferred to revenue	(3,610,006)	-
	389,994	-
Conditions still to be met - remain liabilities (see note 15).		
Provincial Development of sport and recreation facilities grant		
Current-year receipts	1,171,000	-
Conditions met - transferred to revenue	(1,171,000)	-
	-	-
Provincial Municipal service delivery and capacity building grant		
Current-year receipts	360,000	-
Conditions met - transferred to revenue	(360,000)	-
	-	-
Provincial Financial management capacity building grant		
Current-year receipts	240,000	-
Conditions still to be met - remain liabilities (see note 15).		
23. Public contributions and donations		
National lotto funds	-	1,000,000
Government contributions non-cash	-	1,200,000
Public contributions non-cash	4,262,945	7,362,912
Spaces for sport	94,161	-
Tourism events	29,400	-
LG SETA	460,801	355,739
Accelerated Community Infrastructure Programme	-	570,895
	4,847,307	10,489,546
Reconciliation of conditional contributions		
Balance unspent at beginning of year	282,001	1,272,001
Current-year receipts	4,753,146	9,499,546
Conditions met - transferred to revenue	(4,847,307)	(10,489,546)
	187,840	282,001
Conditions still to be met - remain liabilities (see note 15)		

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
24. Other income		
Administration charges	500,580	539,196
Cemetries and burial fees	279,720	210,715
Cleaning and removals	126,840	517,902
Collection charges	3,695,926	2,888,846
Commission received	-	103,472
Development charges	3,750,175	4,513,819
Entrance fees	82,478	52,331
Fire service charges	786,025	163,315
Legal fees	772,445	1,695,857
Library fees	837	1,851
Management fees	2,048,008	1,739,612
Parking fees	614,164	1,770,214
Photocopy, print and fax charges	106,942	99,906
Planning and development fees	8,870,294	8,459,720
Publications	84,460	103,918
Roadworthy certificates	595,039	623,898
Sundry income	742,520	494,679
Training	14,428	237,188
	23,070,881	24,216,439
25. General expenses		
Advertising	1,791,626	2,071,501
Assets expensed	795,482	775,374
Auditors remuneration	4,827,414	4,014,544
Bank charges	1,537,526	1,338,599
Commission paid	5,379,841	4,873,840
Contribution to/(from) provisions	7,112,461	5,563,580
Delegate expenses	128,992	97,479
Diesel for boilers	330,180	226,904
Electricity	5,167,137	4,712,310
Full Time Union Representative	74,362	-
Hire	499,500	323,229
IT expenses	5,270,324	4,776,252
Insurance	2,993,242	2,816,034
Licenses and permits	86,770	160,148
Postage and courier	1,264,556	1,302,770
Public functions	11,749	543,918
Reference library	547,539	779,436
Skills development levies	2,657,794	2,421,666
Solid waste dumping fees	-	647,420
Subscriptions and membership fees	3,231,950	3,064,007
Subsistence and transport	1,003,437	1,119,949
Sundry expenditure	237,736	32,139
Telephone and fax	3,155,072	2,903,944
Title deed search fees	105,382	90,118
Training	1,768,698	1,381,316
Transport	39,720	-
Uniforms and protective clothing	2,339,620	2,759,001
Vehicle tracking	713,671	-
Ward committee meetings	528,108	480,800
Water management charges	1,042,682	805,273
	54,642,571	50,081,551

Membership fees paid over to SALGA during the period amounted to R 3,181,529 (2017: R 2,745,492).

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
26. Employee related costs		
Basic	191,162,965	176,054,970
Bonus	15,513,596	14,148,026
Medical aid - company contributions	11,195,194	10,523,203
UIF	1,772,204	1,695,204
WCA	1,583,764	1,541,805
Other payroll levies	105,774	106,924
Leave pay provision charge	1,158,760	1,385,253
Group life - company contributions	1,315,226	1,197,649
Post-employment benefits - Pension - Defined contribution plans	11,484,369	44,495,453
Travel, motor car, accommodation, subsistence and other allowances	7,850,057	7,601,722
Overtime payments	18,387,973	15,610,379
Long-service awards	6,054,400	1,835,739
Acting allowances	1,125,219	986,791
Housing benefits and allowances	5,482,435	5,064,068
Cellphone allowance	2,013,332	1,483,460
Scarcity allowance	2,142,534	1,997,860
Standby allowance	7,920,641	6,688,778
Sundry allowance	165,789	1,233
	286,434,232	292,418,517
26.1. Remuneration of Municipal Manager		
Annual Remuneration	1,328,484	1,256,438
Contributions to UIF, Medical and Pension Funds	317,966	302,529
Entertainment	12,000	12,000
	1,658,450	1,570,967
Cellphone allowance	27,540	23,360
Performance bonus	103,390	-
	130,930	23,360
26.2. Remuneration of Chief Financial Officer		
Annual Remuneration	1,295,160	1,263,970
Car Allowance	48,000	48,000
Contributions to UIF, Medical and Pension Funds	292,276	283,432
Entertainment	6,000	6,000
	1,641,436	1,601,402
Cellphone allowance	24,480	20,360
26.3. Remuneration of Director: Management Services		
Annual Remuneration	1,052,355	974,101
Car Allowance	72,000	72,000
Contributions to UIF, Medical and Pension Funds	256,627	238,441
Entertainment	5,952	6,000
Housing subsidy	9,559	8,904
	1,396,493	1,299,446
Cellphone allowance	27,540	23,360
Acting allowance	5,238	-
	32,778	23,360

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
26. Employee related costs (continued)		
26.4. Remuneration of Director: Community Services		
Annual Remuneration	1,065,127	1,118,776
Car Allowance	78,000	78,000
Contributions to UIF, Medical and Pension Funds	264,512	119,292
Entertainment	7,817	8,082
Computer allowance	3,912	3,912
	1,419,368	1,328,062
Cellphone allowance	27,540	25,266
Acting allowance	4,776	-
	32,316	25,266
26.5. Remuneration of Director: Infrastructure and Planning		
Annual Remuneration	1,279,886	1,247,868
Car Allowance	48,000	48,000
Contributions to UIF, Medical and Pension Funds	308,126	299,885
Entertainment	9,000	9,000
Computer allowance	4,800	4,800
	1,649,812	1,609,553
Cellphone allowance	27,540	23,360
Acting allowance	-	26,168
	27,540	49,528
26.6. Remuneration of Director: Local Economic Development		
Annual Remuneration	1,195,271	1,095,232
Car Allowance	120,000	120,000
Contributions to UIF, Medical and Pension Funds	46,530	51,122
Entertainment	20,000	19,856
	1,381,801	1,286,210
Cellphone allowance	24,480	20,360
Acting allowance	-	9,217
	24,480	29,577
26.7. Remuneration of Director: Protection Services		
Annual Remuneration	1,159,191	1,069,536
Car Allowance	120,000	120,000
Contributions to UIF, Medical and Pension Funds	52,365	49,352
Entertainment	10,000	9,913
	1,341,556	1,248,801
Cellphone allowance	27,540	23,360
Acting allowance	-	997
	27,540	24,357

The senior managements' cellphone allowances are included in the cellphone allowance item in note 28 above.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
26. Employee related costs (continued)		
Employee related costs for municipal staff	286,434,232	291,974,898
Employee related costs for senior management	10,488,916	9,944,441
Total employee related costs	296,923,148	301,919,339
27. Remuneration of councillors		
Executive Mayor	675,983	755,040
Deputy Executive Mayor	636,909	604,040
Mayoral Committee Members [2018: 4; 2017: 4]	2,785,701	2,343,767
Speaker	636,731	604,040
Councillors [2018: 19; 2017: 18]	4,320,993	4,301,166
Cellphone allowance	1,081,374	657,240
	10,137,691	9,265,293
28. Debt impairment		
Debt impairment	18,012,606	22,221,144
Debt impairment consists of the following:		
Fines impairment provision	16,198,026	19,730,069
Consumer debtors impairment provision	1,814,580	2,491,075
	18,012,606	22,221,144
29. Investment revenue		
Interest revenue		
Bank	5,586,063	5,090,529
Interest charged on trade and other receivables	2,985,708	2,671,120
Other financial assets	24,699,362	15,225,952
Other interest received	36,380	30,427
	33,307,513	23,018,028
30. Fair value adjustments		
Investment property (Fair value model)	9,343,500	2,980,500
Other financial assets		
• Other financial assets (Designated as fair value)	1,633,254	3,261,514
	10,976,754	6,242,014
31. Depreciation and amortisation		
Property, plant and equipment	129,375,714	124,408,064
Intangible assets	658,771	447,794
	130,034,485	124,855,858
32. Impairment of assets		
Impairments		
Property, plant and equipment	4,365,588	7,675,652
Assets were impaired during the year due to damage and redundancy. The recoverable amount the assets were based on is its fair value less costs to sell.		

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017		
33. Finance costs				
Finance leases	-	3,080		
Current borrowings	46,128,610	45,910,068		
	46,128,610	45,913,148		
34. Auditors' remuneration				
Fees	4,827,414	4,014,544		
35. Repairs and maintenance				
Repairs and maintenance consists of portions of various expenditure items.				
2018	Property, plant and equipment	Investment property	Heritage assets	Total
Employee related costs	53,689,440	-	-	53,689,440
Materials	30,000,131	-	-	30,000,131
Contracted services	67,790,749	-	-	67,790,749
Other expenditure	8,555,489	-	-	8,555,489
	160,035,809	-	-	160,035,809
2017	Property, plant and equipment	Investment property	Heritage assets	Total
Employee related costs	44,307,696	-	-	44,307,696
Materials	11,738,179	-	-	11,738,179
Contracted services	26,985,007	-	-	26,985,007
Other expenditure	37,664,352	-	-	37,664,352
	120,695,234	-	-	120,695,234
36. Contracted services				
Outsourced services		74,150,081	68,059,846	
Consultancy services		13,719,673	22,773,707	
Contracted services		79,195,321	64,892,151	
		167,065,075	155,725,704	
37. Grants and subsidies paid				
Other subsidies				
Low income house-hold subsidies		46,180	49,458	
Grants to organisations		260,778	348,378	
Transfers/donations made to tourism authorities		1,493,050	1,468,215	
In-kind donations		-	32,281	
		1,800,008	1,898,332	
38. Bulk purchases				
Electricity		225,843,568	217,522,905	

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
39. Cash generated from operations		
Surplus/(deficit)	137,788,169	43,462,703
Adjustments for:		
Depreciation and amortisation	130,034,485	124,855,858
Gain/(loss) on sale of assets and liabilities	(28,077,096)	8,132,724
Fair value adjustments	(10,976,754)	(6,242,014)
Finance costs - Finance leases	-	3,080
Impairment deficit	4,365,588	7,675,652
Debt impairment	18,012,606	22,221,144
Movements in operating lease assets and accruals	379,796	(181,427)
Movements in post-employment benefit obligations	(23,382,310)	12,584,525
Movements in provisions	13,436,273	7,205,826
Movement in housing development fund	7,574	1,074,347
Movement in self insurance fund	1,564,730	1,934,799
Changes in working capital:		
Inventories	(8,303,091)	(14,421,277)
Receivables from exchange transactions	(1,534,343)	(4,280,694)
Consumer debtors	(2,812,295)	(6,799,978)
Other receivables from non-exchange transactions	(20,624,517)	(27,116,001)
Payables from exchange transactions	17,688,008	8,071,304
VAT	(519,938)	(624,770)
Unspent conditional grants and receipts	15,397,922	5,095,437
Consumer deposits	1,423,183	(6,904,251)
	243,867,990	175,746,987

40. Commitments

Authorised capital expenditure

Already contracted for

• Property, plant and equipment	3,886,974	4,181,000
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Expenditure approved but not yet contracted for

• Property, plant and equipment	190,350,087	93,466,977
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Total capital commitments

Already contracted but not provided for	3,886,974	4,181,000
Not yet contracted for and authorised by accounting officer	190,350,087	93,466,977
	194,237,061	97,647,977

This committed expenditure relates to property, plant and equipment and will be financed by retained surpluses, mortgage facilities, existing cash resources, funds internally generated, transfers and subsidies received etc.

Operating leases - as lessee (expense)

Minimum lease payments due

- within one year	89,460	-
- in second to fifth year inclusive	95,274	-
	184,734	-

Operating lease payments represent rentals payable by the municipality for certain of its office equipment and office space. Leases are negotiated for an average term of 3 years and rentals are fixed for the lease term. No contingent rent is payable.

Overstrand Municipality

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Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
40. Commitments (continued)		
Operating leases - as lessor (income)		
Minimum lease payments due		
- within one year	171,207	1,051,593
- in second to fifth year inclusive	309,664	414,118
- later than five years	2,780,957	2,847,710
	3,261,828	4,313,421

Certain of the municipality's property is held to generate rental income. Lease agreements are non-cancellable and have terms from 3 to 99 years. There are no contingent rents receivable.

Commitments are disclosed exclusive of VAT.

41. Contingencies

Contingent liabilities

Kleynhans Family Trust vs Overstrand Municipality

The applicant filed a notice of motion in the Western Cape High Court requesting that the municipality be ordered to ensure that the Fernkloof Estate is fully protected by electrified fencing that is designed to prevent unauthorised access to the estate.

In February 2015 the High Court found in favour of the Municipality by dismissing the claim with cost. The applicant filed an application for leave to appeal on 4 March 2015. The applicants delivered their Notice of Appeal on 4 September 2015. On 30 June 2016, our attorneys received a notice of application for the allocation of a date for the hearing of an appeal. Appellants have applied on 29 July 2016 for the allocation of a date for the appeal hearing which has been set for 1 February 2017. The court found that there was no ordinate delay or prejudice in this matter, and on this basis the application can not be dismissed. The matter will be kept in abeyance until we receive further information on the applicants next step.

The financial exposure is approximately R7,000,000.

Overstrand Municipality vs WSSA

The municipality received a review application from WSSA in the first week of September 2015 for purposes of setting aside an administrative decision to identify Veolia as the preferred bidder. The claim by the applicant is of a technical nature, with specific reference to whether the preferred bidders staffing as per the request for proposal achieved regulatory compliance.

The appeal hearing took place on 5 March 2018. On 29 March 2018 the appeal was dismissed with costs. The matter is awaiting taxation in the court.

The financial exposure is approximately R1,500,000.

A Jonathan vs Overstrand Municipality

The applicant was dismissed by the municipality. The municipality received a notice from the Labour Court on 21 December 2016 that the Review Application served on the Municipality by the Applicant have been set down on an unopposed basis.

Our attorneys accordingly filed an urgent notice of opposition. Considering the fact that the Applicants relief relate to reinstatement and reimbursement, and the grounds of his review, it was considered prudent to file the required notice of opposition. We can confirm that the condonation application and founding affidavit was signed, commissioned and filed in court and we can confirm that the applicant did not appear in court on 17 February 2017, with the court postponing the matter sine die.

The matter will be kept in abeyance until we receive further papers from the applicant.

The financial exposure is approximately R300,000.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
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41. Contingencies (continued)

Claim for damages to property caused by fire.

On 27 February 2017 a fire broke out at Pringle Bay transfer station. The fire spread to adjacent properties causing damage and on 12 July 2017 a notice in terms of section 3 of the Institution of Legal Proceedings against certain Organs of State Act, 40 of 2002, was issued to the municipality. Damages totalling R121,220 was claimed by two property owners.

The claims have been referred to our insurance broker.

Contingent assets

New Republic Bank

The municipality has an investment with New Republic Bank. The bank is under receivership since October 1999. Interest only accrued until 31 December 2007. There is no guarantee that the municipality will receive the full value of the investment. After the 2013 financial year-end, a dividend of R0.5268 in the rand on the capital amount still outstanding has been received. Therefore the a portion of the impairment was reversed. This brings the total payout to 99.15% of the original investment.

Due to the fact that the majority of the debt still to be collected, by the receivers, involve some form of legal action, it is not possible to determine a date as to when the liquidation process will be completed.

Management impaired this investment from R2,631,821 to Rnil in the 2010/2011 financial year. The exposure is approximately R405,181.

42. Related parties

Relationships

Senior management and councillors

Refer to note 26.1 to 26.7 and 27

There were no related party transactions that occurred during the period under review.

43. Comparative figures

The information presented below is only the statement of financial position and statement of financial performance items that have been affected by adjustments to comparative figures. The comparative figures have been adjusted for the following reasons:

Accounting errors: relating to prior periods have been identified during the 2017/2018 financial period. These errors include mathematical errors¹, misapplication of accounting policies², oversight or misinterpretation of facts³ and effects of fraud⁴

The correction of errors and change in accounting policy detailed below has the following impact on the global opening balances as at 1 July 2016:

Assets:	Inventories	R 33,000
	Operating leases	R 188,447
	Other receivables non-exchange	R (759,042)
	Cash and cash equivalents	R 199
	Property, plant and equipment	R 1,199,000
	VAT receivable	R 1,298
Liabilities:	Payables from exchange transactions	R (26,503)
	Unspent grants	R 964
	Provisions	R 565,932
Reserves:	Accumulated surplus	R (1,203,295)

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017			
43. Comparative figures (continued)					
	Amount previously reported	Accounting errors	Change in classification	Change in accounting policy	Restated amount
Statement of financial position					
Assets					
Current assets					
Inventories ^{1 3}	44,126,085	166,172	-	-	44,292,257
Operating leases ^{1 3}	681,145	421,184	-	-	1,102,329
Other receivables from non-exchange transactions ¹	13,909,143	2,100,336	-	-	16,009,479
VAT receivable ¹	7,927,046	(1,574,550)	-	-	6,352,496
Consumer debtors ¹	60,452,646	1,675,918	-	-	62,128,564
Cash and cash equivalents ¹	259,814,433	199	-	-	259,814,632
Non-current assets					
Property, plant and equipment ¹	3,377,482,217	996,828	-	-	3,378,479,045
Liabilities					
Current liabilities					
Payables from exchange transactions ^{1 3}	(80,535,024)	1,216,438	-	-	(79,318,586)
Unspent conditional grants ^{1 3}	(6,476,263)	1,986	-	-	(6,474,277)
Provisions ^{1 3}	(25,157,562)	547,923	-	-	(24,609,639)
Net assets					
Reserves					
Accumulated surplus ^{1 2 3}	(3,297,199,938)	(5,552,434)	-	-	(3,302,752,372)
Statement of financial performance					
Revenue					
Revenue from exchange transactions					
Service charges ^{1 3}	(624,577,317)	(774,167)	54,237,330	-	(571,114,154)
Other income ^{1 3}	(23,774,203)	(797,975)	355,739	-	(24,216,439)
Rental income ^{1 3}	(11,393,590)	(219,293)	-	-	(11,612,883)
Revenue from non-exchange transactions					
Property rates ^{1 3}	(197,047,196)	(57,007)	-	-	(197,104,203)
Penalties - property rates ^{1 3}	(416,276)	(65,360)	-	-	(481,636)
Fines ^{1 3}	(36,104,570)	(2,128,367)	-	-	(38,232,937)
Public contributions	(10,133,807)	-	(355,739)	-	(10,489,546)
Expenditure					
Employee related costs ^{1 3}	301,919,339	443,619	-	-	302,362,958
Contracted services ^{1 3}	129,646,791	(1,055,646)	27,134,559	-	155,725,704
General expenses ^{1 3}	103,865,031	16,986	(53,800,466)	-	50,081,551
Depreciation ^{1 3}	124,786,858	69,000	-	-	124,855,858
Materials ^{1 3}	20,273,344	3,397	26,665,902	-	46,942,643
Grants and subsidies paid	56,135,662	-	(54,237,330)	-	1,898,332
Debt impairment ³	22,005,469	215,675	-	-	22,221,144

44. Risk management

Financial risk management

Due to the largely non-trading nature of activities and the way in which they are financed, municipalities are not exposed to the degree of financial risk faced by business entities. Financial instruments play a much more limited role in creating or changing risks that would be typical of listed companies to which the IFRSs' mainly apply. Generally, Financial assets and liabilities are generated by day-to-day operational activities and are not held to manage the risks facing the municipality in undertaking its activities.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
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44. Risk management (continued)

The Finance directorate monitors and manages the financial risks relating to the operations through internal policies and procedures. These risks include interest rate risk and liquidity risk. Compliance with policies and procedures are reviewed by the internal auditors on a continuous basis and annually by the external auditors. The municipality does not enter into or trade with financial instruments for speculative purposes.

Internal audit, responsible for initiating a control framework and monitoring and responding to potential risk, reports periodically to the municipality's audit committee, an independent body that monitors the effectiveness of the internal audit function.

Liquidity risk

The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an ongoing review of future commitments and credit facilities.

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The municipality only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

The Municipality manages credit risk in its borrowing and investing activities by only dealing with well-established financial institutions of high credit standing, and by spreading its exposure over a range of such institutions in accordance with its approved investment policies. Credit risk relating to consumer debtors is managed in accordance with the Municipality's credit control and debt collection policy. The Municipality's credit exposure is spread over a large number and wide variety of consumers and is not concentrated in any particular sector or geographical area. Adequate provision has been made for anticipated bad and doubtful debts. Additional information relating to the analysis of consumer debtors is given in note 13 to the financial statements.

Financial assets exposed to credit risk at year end were as follows:

Counter parties with external credit rating (Fitch's):	2018	2017
Investments		
F1	380,514,135	170,727,644
F2	44,594,781	37,981,526
Counter parties without external credit rating:		
Receivables from exchange and non-exchange transactions		
Group 1	15,669,193	11,426,542
Group 3	8,285,363	6,004,515
Group 4	21,921,833	22,484,498
Consumer debtors		
Group 1	19,940,683	20,593,870
Group 2	714,598	615,979
Group 3	1,055,096	1,087,935
Group 4	41,415,902	39,830,780
Long term receivables		
Group 4	30,358	38,622

F1 = Highest credit quality. Indicates the strongest capacity for timely payment of financial commitments.

F2 = Good credit quality. A satisfactory capacity for timely payment of financial commitments.

F3 = Fair credit quality. The capacity for timely payment of financial commitments is adequate.

Group 1 = Speculative. Minimal capacity for timely payment of financial commitments, plus vulnerability to near term adverse changes in the financial and economic conditions.

Group 2 = Fair credit quality. The capacity for timely payment of financial commitments is adequate.

Group 3 = Good credit quality. A satisfactory capacity for timely payment of financial commitments.

Group 4 = Highest credit quality. Indicates the strongest capacity for timely payment of financial commitments.

Overstrand Municipality

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Figures in Rand	2018	2017
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44. Risk management (continued)

Market risk

Interest rate risk

The municipality's interest rate risk arises from long-term borrowings. Borrowings issued at variable rates expose the municipality to cash flow interest rate risk. Borrowings issued at fixed rates expose the municipality to fair value interest rate risk. Municipality's policy is to maintain approximately 60% of its borrowings in fixed rate instruments. During 2018 and 2017, the municipality's borrowings at variable rate were denominated in the Rand.

The municipality limits its counterparty exposures from its money market investment operations by only dealing with well established financial institutions of high credit standing. No investment with a tenure exceeding twelve months shall be made without consultation with the councillor responsible for financial matters.

Consumer debtors comprise of a large number of ratepayers, dispersed across different industries and geographical areas. Ongoing credit evaluations are performed on the financial condition of these debtors. Consumer debtors are presented net of a provision for impairment. In the case of debtors whose accounts become in arrears, it is endeavoured to collect such accounts by "levying of penalty charges", "demand for payment", "restriction of services" and, as a last resort, "handed over for collection", whichever procedure is applicable in terms of Council's Credit Control and Debt Collection Policy.

Interest rate risk for trade and other payables is managed by ensuring that all payments are made within 30 days of receipt of statement, as prescribed by the MFMA.

Interest rate sensitivity analysis:

Financial assets:

If the average interest rate at a given date had been 100 basis points higher, with all other variables held constant, the fair value impact on the Statement of Financial Performance would have been R 210,409 (2017: R 184,215) with the opposite effect if the interest rate had been 100 basis points lower.

Financial liabilities:

If the average interest rate at a given date had been 100 basis points higher, with all other variables held constant, the fair value impact on the Statement of Financial Performance would have been R 24,503 (2017: R 34,179) with the opposite effect if the interest rate had been 100 basis points lower.

Cash flow interest rate risk

Financial instrument	Current interest rate	Due in less than a year	Due in one to two years	Due in two to five years	Due after five years	Total
Trade and other receivables - normal credit terms	14.19 %	48,042,996	15,083,283	-	-	63,126,279
Cash in current banking institutions	6.31 %	474,953,178	-	-	14,150	474,967,328
Fixed interest rate instruments	10.50 %	77,934,512	77,620,411	214,124,477	351,403,462	721,082,862
Variable interest rate instruments	10.26 %	1,021,041	930,493	137,249	-	2,088,783

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
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45. Unauthorised expenditure

There was no unauthorised expenditure for the period under review.

46. Fruitless and wasteful expenditure

Opening balance	26,374	210,303
Plot clearing charges not collected	-	30,522
Recovered / written-off by council	-	(214,451)
	26,374	26,374

47. Irregular expenditure

Opening balance	191,880	193,292
Procuring Goods and Services without following the official procurement process	24,290	-
Certified as irrecoverable and written-off / recovered / condoned	-	(1,412)
	216,170	191,880

Expenditure was incurred in contravention with the municipality's supply chain management policy. Irregular expenditure was approved in accordance with the supply chain management policy.

48. Actual operating expenditure versus budgeted operating expenditure

Refer to Appendix E(1) for the comparison of actual operating expenditure versus budgeted expenditure.

49. Actual capital expenditure versus budgeted capital expenditure

Refer to Appendix E(2) for the comparison of actual capital expenditure versus budgeted expenditure.

50. Deviation from supply chain management regulations

Paragraph 12(1)(d)(i) of Government gazette No. 27636 issued on 30 May 2005 states that a supply chain management policy must provide for the procurement of goods and services by way of a competitive bidding process.

Paragraph 36 of the same gazette states that the accounting officer may dispense with the official procurement process in certain circumstances, provided that he records the reasons for any deviations and reports them to the next meeting of the council and includes a note to the unaudited annual financial statements.

Refer to pages 59 to 67 for the supply chain management deviations.

51. Multi-employer retirement benefit information

Overstrand Municipality makes provision for post-retirement benefits to eligible councillors and employees, who belong to different pension schemes.

One councillor belongs to the Pension Fund for Municipal Councillors.

Employees belong to a variety of approved Pension and Provident Funds as described below.

These funds are governed by the Pension Funds Act and include both defined benefit and defined contribution schemes.

All of these afore-mentioned funds are multi-employer plans and are subject to either a tri-annual, bi-annual or annual actuarial valuation, details which are provided below.

The only obligation of the municipality with respect to the retirement benefit plans is to make the specified contributions. Where councillors / employees leave the plans prior to full vesting of the contributions, the contributions payable by the municipality are reduced by the amount of forfeited contributions.

Overstrand Municipality

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Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
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51. Multi-employer retirement benefit information (continued)

The total expense recognised in the Statement of Financial Performance of R11.5 million (2017: R44.4 million) represents contributions payable to these plans by the municipality at rates specified in the rules of the plans. These contributions have been expensed.

DEFINED BENEFIT SCHEMES

LA Retirement Fund:

The scheme is subject to an annual actuarial valuation. The last statutory valuation was performed as at 30 June 2017. The scheme both operates a Defined benefit and Defined contribution scheme.

Defined Benefit Scheme:

The contribution rate payable under the defined benefit section is 27%, 9% by the members and 18% (up to 31 January 2012) and 23.06% (from 1 February 2012) by their councils. The actuarial valuation report at 30 June 2017 disclosed an actuarial valuation amounting to R1.859 billion (2016 : R2.038 billion), with a net accumulated surplus of R46.989 million (2016 : R49.145 million), with a funding level of 102.6% (2016 : 106.1%).

Defined Contribution Scheme:

The actuarial valuation report at 30 June 2017 indicated that the defined contribution scheme of the fund is in a sound financial position, with assets amounting to R1911.9 million (2016 : R1960.9 million), net investment reserve of R0 million (2016 : R0 million) and a funding level of 100.0% (2016 : 100%).

South African Local Authorities Pension Fund (SALA):

The scheme is subject to an annual actuarial valuation. The last statutory valuation was performed as at 1 July 2015.

The statutory valuation performed as at 1 July 2015 revealed that the assets of the fund amounted to R13.231 billion (2014 : R12.658 billion), with funding levels of 100% (2014 : 100%). The contribution rate paid by members was 9% and by Council 18% and is sufficient to fund the benefits accruing from the fund in the future. The next statutory valuation of the Fund is due on 1 July 2018.

DEFINED CONTRIBUTION SCHEMES

Consolidated Retirement Fund for Local Government:

The scheme is subject to an annual actuarial valuation. The last statutory valuation was performed as at 30 June 2016.

The statutory valuation performed as at 30 June 2016 revealed that the assets of the fund amounted to R20.075 billion (2015 : R18.322 billion), with funding levels of 100.5% and 118.0% (2015 : 100.0% and 112.1%) for the Share Account and the Pensions Account respectively. The contribution rate paid by the members (8%) and the municipalities (19%) is sufficient to fund the benefits accruing from the fund in the future.

Municipal Councillors Pension Fund:

The scheme is subject to an actuarial valuation every three years. The last statutory valuation was performed as at 30 June 2015.

The statutory valuation performed as at 30 June 2015 revealed that the assets of the fund amounted to R2.552 billion (2014 : R2.229 billion) with funding levels of 101.08% (2014 : 98.83%). The contribution rate paid by the members (13.75%) and the municipalities (15.00%) is sufficient to fund the benefits accruing from the fund in the future.

South African Municipal Workers Union National Provident Fund:

The last statutory valuation was performed as at 30 June 2014.

The statutory valuation performed as at 30 June 2014 revealed that the assets of the fund amounted to R6.574 billion (2011 : R4.022 billion) with funding levels of 111.7% (2011 : 111.1%). The contribution rate paid by the members not less than 7.50% and Council not less than 18.00% is sufficient to fund the benefits accruing from the fund in the future.

Overstrand Municipality

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52. Distribution losses		
Water		
Technical losses		
Rand value	262,104	144,069
No. of units (kl)	163,145	164,841
% loss	2.41 %	2.18 %
Non-technical losses		
Rand value	1,786,269	2,210,719
No. of units (kl)	1,111,851	1,444,192
% loss	16.41 %	19.11 %
Electricity		
Technical losses		
Rand value	8,669,675	8,441,326
No. of units (kWh)	12,550,195	12,287,581
% loss	5.00 %	5.00 %
Non-technical losses		
Rand value	212,634	4,002,006
No. of units (kWh)	307,817	5,825,503
% loss	0.12 %	2.37 %

Non-technical water losses to the amount of R 1,786,269 (16.41%) were incurred as a result of unmetered connections, aging pipeline infrastructure, burst pipes, old reticulation networks and other leakages. Alien vegetation infestation in watercourses and catchment areas are also a contributing factor as well as technical water losses to the amount of R 262,104 (2.41%).

Electricity losses to the amount of R 8,669,675 (5.00%) were incurred as a result of technical losses caused by the nature of electricity and the manner of its distribution, via the network, status/condition and age of the network, weather conditions and load on the system as well as non-technical losses, e.g. theft and vandalism, to the amount of R 212,634 (0.12%).

53. Awards to close family members of persons in the service of the state

Refer to page 68 for detail relating to awards made to close family members of persons in the service of the state during the 2017/2018 financial year.

Refer to the 2016/2017 Annual report for comparative detail.

54. Budget differences

Material differences between budget and actual amounts

Changes from the approved budget to the final budget

The changes between the approved and final budget are a consequence of changes in the overall budget parameters.

Explanations for variances over 10% between budget and actual figures.

Statement of Comparison of Budget and Actual Amounts and Appendix E(1)

Statement of financial performance and Appendix E(1):

Revenue:

Rental of facilities and equipment, 149.82% Reclassifications between this item and Other Income

Agency services, 21.37% More vehicle registrations than anticipated

Government grants and subsidies, (10.85%) MIG and Human Settlements Grant underspend .

Public contributions - 100% - Non cash contributions for land and infrastructure that vested to the municipality.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
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54. Budget differences (continued)

Other income, (14.72%) Reclassifications between this item and Rental of facilities and equipment.

Interest received, 46,97% Slower Capital Budget implementation, Cash flow from Land Sales.

Other revenue and costs:

Gain on disposal of assets and liabilities, 17.86% Proceeds for disposal of Assets higher than estimated)

Fair value - 100% - Budgeting subject to impracticalities for the determination of the outcome in advance.

Expenditure:

Debt impairment, (20.97%) Fines impairment less than estimated

Materials, (22.21%) Underspending on Housing Top Structures

Lease rentals on operating leases - (100%) - Lease rentals budgeted together with general expenses but shown separate in financial statements.

Statement of financial position:

Receivables from exchange, receivables from non-exchange, operating leases and VAT - (4.9%) (in total, but individual above 10%) - The budget does not provide for detail splitting of the various types of receivables therefore it is shown as one line item in the budget but separate line items in the financial statements. All these items need to be seen as a whole to determine the actual variance. The actual variance is therefore below 10%.

Inventories, 249.94% Top Structures not completed

Consumer debtors, (13.03%) Effective debt collection regardless of economic slow down

Cash and cash equivalents, 24.19% Increased cash as result of unspent Grants and Loans, Savings on Expenditure.

Heritage assets and Property, plant and equipment - (0.3%) (in total but heritage assets by itself is 100%) - The budget does not provide a separate item for heritage assets and therefore it is included with property, plant and equipment. These items need to be seen as a whole to determine the actual variance. The actual variance is therefore below 10%.

Investment property, 12.74% Best estimate

Payables from exchange transactions, 31.49% Year end timing of Creditor Payments.

Consumer deposits, (21.85%) Effective Debt Collection

Unspent conditional grants - 100% - Budgeting subject to impracticalities for the determination of the outcome in advance.

Provisions and employee benefit obligation - (10.5%) (in total but employee benefit by itself is 100% and provisions by itself is (53.71%)) - The budget does not provide a separate item for employee benefit obligation and therefore it is included with provisions. These items need to be seen as a whole to determine the actual variance. The same principle applies with regards to the long term portions, which are, in total below 10%. The variance in the current provisions is due to the rehabilitation of tipsites where the lifespan of the open cell increased due to extra capacity and a new cell that became operational.

Housing development fund, 33.54% Timelines for Gap Housing spending not reached

Cash flow statement:

Interest income, 46.97% Slow Capital Spending, Cashflow from Land Sales invested.

Movement in housing development fund and self insurance fund— 100% - The budget does not provide a separate item for the movement in the housing development fund and the self insurance fund and therefore it is included with other receipts. These items need to be seen as a whole to determine the actual variance which will then be below 10%.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
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54. Budget differences (continued)

Other receipts, 13.01% Higher receipts on Other Revenue than estimated

Other payments, (16.49%) Human Settlement Grant underspend, Saving on Operational Expenditure

Purchase of property, plant and equipment and intangible assets— 11.12% (in total) - The budget does not provide a separate item for the purchase of intangible assets and therefore it is included with the purchase of property, plant and equipment. These items need to be seen as a whole to determine the actual variance. The variance was due to capital expenditure not realising as planned and rolled over to the next year.

Proceeds on sale of assets (PPE, Investment property, heritage assets etc) - (100.0%) - The budget does not provide a separate item for the proceeds of other types of assets and therefore it is included with the proceeds of property, plant and equipment, if any. These items need to be seen as a whole to determine the actual variance. Budgeting subject to impracticalities for the determination of the outcome in advance.

Movement in financial assets (17.26%) Fair Value of Sinking Fund - Economic slow-down

Movement in long term receivables (22.61%) Deviation inflated on small amount

Movement in other financial liabilities (92.73%) Deviation inflated on small amount

Net increase/(decrease) in cash and cash equivalents, 75.43% Increased cash as result of unspent Grants and Loans, Savings on Expenditure

55. Public-private partnership

Gansbaai Landfill Site

The municipality entered into a public-private partnership during the 2010/11 financial year. The service consists of the chipping of garden waste to reduce the transportable volume and the hauling by road of all waste from the Public Drop-offs at Stanford and Pearly Beach to the Gansbaai Landfill as well as the operation of these two Public Drop-offs and the Gansbaai Landfill. The agreement is for a period of eight years terminating in the 2018/19 financial year.

The following facilities are made available to the Contractor:

Gansbaai Landfill Site:

Weighbridge, Office, ablution facilities, kitchen, Material Recovery Facility, Public Drop-off and limited container storage,

Stanford Drop-off:

Access Control Building, ablution facilities and limited container storage

Pearly Beach Drop-off:

Access Control Building, ablution facilities and limited container storage.

Equipment and materials made available to the Service Provider by the Employer, or purchased by the Service Provider with funds provided by the Employer for the performance of the Services shall be the property of the Employer and shall be marked accordingly.

The contract may be terminated by either party due to non-performance.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2018

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2018	2017
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56. Events after reporting date

Non Adjusting Events

Property, Plant & Equipment

Civil unrest / protest action took place in Overstrand during the period 11 July 2018 until 26 July 2018. This resulted in extensive damage to infrastructure, buildings and equipment for which the replacement value is estimated to be R27 million.

SUPPLY CHAIN MANAGEMENT REPORT IN TERMS OF CLAUSE 36(2) OF THE SCM POLICY										
DEVIATIONS APPROVED IN TERMS OF CLAUSE 36(1)(A) OF THE SCM POLICY - OVERSTRAND MUNICIPALITY - 2017/2018 FINANCIAL YEAR										
#	Request/ SCD #	Supplier	Date	Deviation in terms of Clause 36(1)(a)	Amount Operational	Amount Capital	VAT @ 15%	Value of the Deviation	Comments / Line description	
1	SCD3012/2017	HERMANUS BUILD IT (PTY) LTD	20170731	Clause 36(1)(a)(i)	R 520.27		R 72.83	R 593.10	MACHETTE CUTLASS WOODEN HANDLE WALDO	
		KAAP AGRI AGRIMARK LIQUORMARK	20170731	Clause 36(1)(a)(i)	R 1,807.97		R 253.09	R 2,061.06	LASHER/FALCON BOWSAW 900MM FG01363	
		OVERBERG AGRI BEDRYWE (PTY) LT	20170731	Clause 36(1)(a)(i)	R 1,454.98		R 203.69	R 1,658.67	MES SLAG 250MM MUNDIAL	
		BUILDERS TRADE DEPOT, BUILDERS	20170731	Clause 36(1)(a)(i)	R 5,881.60		R 823.40	R 6,705.00	RAINSUIT R/TAPE RUBBERIZED L ORAN	
2	SCD3001/2017	PAYDAY SOFTWARE SYSTEMS (PTY)	20170706	Clause 36(1)(a)(ii)	R 4,559.65		R 638.34	R 5,197.99	MSCOA TRAINING 18 JULY 2017 FOR R RUST & Y NOTHING	
3	SCD3006/2017	TRUVELO MANUFACTURERS (PTY) LT	20170712	Clause 36(1)(a)(ii)	R 4,787.17		R 670.18	R 5,457.35	CALIBRATION - MPC (1237)	
4	SCD3004/2017	ROCK AND STONE WORKS (PTY) LTD	20170706	Clause 36(1)(a)(v)	R 3,500.00		R 490.00	R 3,990.00	INSTALLATION OF BATHROOM	
5	SCD3003/2017	BARLOWORLD EQUIPMENT	20170720	Clause 36(1)(a)(v)	R 2,582.19		R 361.51	R 2,943.70	ELEMENT PRI. CEM42115	
6	SCD3002/2017	VAN DYK & ASSOCIATES INC	20170720	Clause 36(1)(a)(v)	R 8,807.64		R 1,233.06	R 10,040.70	SURVEY AND DIAGRAM PTN IN KLEINMOND	
7	SCD3005/2017	DESIGNA MAT CC	20170721	Clause 36(1)(a)(v)	R 35,379.00		R 4,953.06	R 40,332.06	SOUNDPROOFING MATERIAL - MUNICIPAL MANGERS COMMITTEE ROOM	
8	SCD3010/2017	HIDRO TECH SYSTEMS	20170725	Clause 36(1)(a)(v)(a)	R 10,212.41		R 1,429.73	R 11,642.14	LABOUR/TRAVELING(REPAIR OF GRUNDFOS POMP MODEL SEV80 S/N 986260410000127) MATERIAL AND SUPPLIED	
9	77123	VORSTER & STEYN INC	20170707	Clause 36(1)(a)(v)(c)	R 125,000.00		R 17,500.00	R 142,500.00	VORSTER & STEYN	
10	77127	HANNES PRETORIUS ATTORNEYS	20170707	Clause 36(1)(a)(v)(c)	R 15,402.00		R 2,156.28	R 17,558.28	VARIOUS LOW COST HOUSING TRANSFERS	
11	77128	HANNES PRETORIUS ATTORNEYS	20170707	Clause 36(1)(a)(v)(c)	R 15,923.93		R 2,229.35	R 18,153.28	VARIOUS LOW COST HOUSING TRANSFERS	
12	77012	BURGER A DIVISION OF MEDIA 24	20170706	Clause 36(1)(a)(v)(d)	R 3,552.63		R 497.37	R 4,050.00	ADVERT SC 1808/2017 H/T FERTILIZER	
13	77018	THEMBEKA PROPERTIES (PTY) LTD	20170706	Clause 36(1)(a)(v)(d)	R 3,009.60		R 0.00	R 3,009.60	ERF 238 WESTCLIFF: REMOVAL OF RESTRICTIVE CONDITIONS & DEPARTURE	
14	77391	SACCTN MARKETING CC	20170712	Clause 36(1)(a)(v)(d)	R 5,131.58		R 718.42	R 5,850.00	PLACE ADVERTISEMENT IN CAMP & LIVE MAGAZINE	
15	77446	AYANDA MBANGA COMMUNICATIONS	20170713	Clause 36(1)(a)(v)(d)	R 20,125.23		R 2,817.52	R 22,942.75	PLASING VAN GROEP ADVERTENSIE IN DIE HERMANUS TIMES VAN 13/07/17. ENG & AFR CAM131178	
16	77618	AYANDA MBANGA COMMUNICATIONS	20170718	Clause 36(1)(a)(v)(d)	R 16,385.17		R 2,293.92	R 18,679.09	PLASING VAN GROEPADVERTENSIE IN DIE HERMANUS TIMES VAN DO. 20/07/2017. ENG & AFR. CAM131286	
17	77733	AYANDA MBANGA COMMUNICATIONS	20170721	Clause 36(1)(a)(v)(d)	R 22,421.21		R 3,138.96	R 25,560.17	PLASING VAN ADVERTENSIE IN DIE BURGER VAN SAT 22/07/2017 AFR CAM131287	
18	77755	BURGER A DIVISION OF MEDIA 24	20170721	Clause 36(1)(a)(v)(d)	R 3,552.63		R 497.37	R 4,050.00	ERF 5558, NORTHCLIFF, HERMANUS: PROPOSED REMOVAL OF RESTRICTIVE CONDITIONS & CONSENT USE	
19	77821	BURGER A DIVISION OF MEDIA 24	20170724	Clause 36(1)(a)(v)(d)	R 3,552.63		R 497.37	R 4,050.00	ERVEN 1450 & 2861, BERGSIG STREET, SANDBAAI: PROPOSED AMENDMENT OF CONDITIONS OF APPROVAL	
20	77850	OVERSTRAND HERALD	20170725	Clause 36(1)(a)(v)(d)	R 3,157.90		R 442.10	R 3,600.00	ADVERTISE NOTICE TO BURN OPEN SPACE AREAS IN KLEINMOND IN OVERSTRAND HERALD ENG&AFR	
21	77870	BURGER A DIVISION OF MEDIA 24	20170725	Clause 36(1)(a)(v)(d)	R 4,263.16		R 596.84	R 4,860.00	ADVERT SEK 338.116 SC8678/2010 WALKERBAY REC -HANRE	
22	77968	THEMBEKA PROPERTIES (PTY) LTD	20170727	Clause 36(1)(a)(v)(d)	R 3,009.60		R 0.00	R 3,009.60	ERF 42,43,44,45, HAWSTON, ST ANDREWS CHURCH: PROPOSED CONSOLIDATION,SUBDIVISION,REZONING,CONSENT USE	
23	77989	THEMBEKA PROPERTIES (PTY) LTD	20170728	Clause 36(1)(a)(v)(d)	R 3,009.60		R 0.00	R 3,009.60	PLAAS NOTICE NR 100/2017 ERF 593 HVM 1 X IN UITGAWE VAN NEWS IN AFR ENG KHOSA.	
24	78006	THEMBEKA PROPERTIES (PTY) LTD	20170728	Clause 36(1)(a)(v)(d)	R 2,407.68		R 0.00	R 2,407.68	PLAAS NOTICE NR 101/2017 ERF 743 HNC 1 X IN UITGAWE VAN VILLAGE NEWS AFR ENG KHOSA	
25	77352	FLIGHT SPECIALS	20170711	Clause 36(1)(a)(v)(e)	R 4,635.00		R 0.00	R 4,635.00	ACCOMMODATION - 3 NIGHTS.11 - 14 JULY 2017.GARDEN COURT KINGS BEACH,PORT ELIZABETH.	
26	77400	FLIGHT SPECIALS	20170712	Clause 36(1)(a)(v)(e)	R 4,168.10		R 571.06	R 4,739.16	RETURN FLIGHTS FOR PENELOPE APLOIN & LIEZL DEVILLIERS ATTENDING IERMS CONVENTION (SEP) IN JHB	
27	77402	PROTEA HOTEL BY MARRIOTT JOHAN	20170712	Clause 36(1)(a)(v)(e)	R 8,157.90		R 1,142.10	R 9,300.00	ACCOMMODATION FOR LIEZL DEVILLIERS & PENELOPE APLOIN FOR IERM CONVENTION SEPT 17 IN JHB	
28	77726	SUN INTERNATIONAL LIMITED	20170720	Clause 36(1)(a)(v)(e)	R 8,394.74		R 1,175.26	R 9,570.00	BOARDWALK HOTEL, CONVENTION CENTRE, D MAREE	
29	77102	INSTITUTE OF MUNICIPAL ENGINEE	20170707	Clause 36(1)(a)(v)(f)	R 842.11		R 117.89	R 960.00	SUBSCRIPTION FEES SU MULLER M990	
30	77051	ASSOCIATION OF MUNICIPAL ELECT	20170706	Clause 36(1)(a)(v)(g)	R 7,543.86		R 1,056.14	R 8,600.00	AMEU CONVENTION 8-11 OCT 2017	
31	77401	INSTITUTE OF ENVIRONMENT AND R	20170712	Clause 36(1)(a)(v)(g)	R 6,000.00		R 840.00	R 6,840.00	2017 IERM CONVENTION (11-13 SEPT) REGISTRATION FEES FOR PENELOPE APLOIN & LIEZL DE VILLIERS	
32	77460	SPECIALIZED TOURS CC	20170713	Clause 36(1)(a)(v)(g)	R 2,950.00		R 413.00	R 3,363.00	BUSINESS OF WINE & FOOD TOURISM CONFERENCE.20 SEPTEMBER 2017	
33	77665	INSTITUTE OF ENVIRONMENT AND R	20170719	Clause 36(1)(a)(v)(g)	R 3,000.00		R 420.00	R 3,420.00	REGISTRATION FEE FOR IERM CONVENTION	
34	77261	RJ COURIERS	20170710	Clause 36(1)(a)(v)(h)	R 24,422.24		R 3,419.12	R 27,841.36	COLLECTION AND DELIVERY OF PARCELS	
35	67190	SHERIFF JOHANNESBURG NORTH - O	20160707	Clause 36(1)(a)(v)(i)	R 281.90		R 39.46	R 321.36	JAARORDER - SHERIFF JOHANNESBURG NOORD	
36	77153	SHERIFF BELLVILLE NORTH - T WI	20170710	Clause 36(1)(a)(v)(i)	R 8,771.93		R 1,228.07	R 10,000.00	JAARORDER - SHERIFF BELLVILLE NOORD	
37	77154	SHERIFF BELLVILLE SOUTH - D CU	20170710	Clause 36(1)(a)(v)(i)	R 8,771.93		R 1,228.07	R 10,000.00	JAARORDER - SHERIFF BELLVILLE SUID	
38	77155	SHERIFF BETHAL - MYWASE REGINA	20170710	Clause 36(1)(a)(v)(i)	R 1,000.00		R 0.00	R 1,000.00	JAARORDER - SHERIFF BETHAL	
39	77156	SHERIFF BLOEMFONTEIN EAST - RO	20170710	Clause 36(1)(a)(v)(i)	R 877.20		R 122.80	R 1,000.00	JAARORDER - SHERIFF BLOEMFONTEIN OOS	
40	77157	SHERIFF BLOEMFONTEIN WEST - 43	20170710	Clause 36(1)(a)(v)(i)	R 8,771.93		R 1,228.07	R 10,000.00	JAARORDER - SHERIFF BLOEMFONTEIN WES	
41	77158	SHERIFF BOKSBURG - MALULEKE VP	20170710	Clause 36(1)(a)(v)(i)	R 2,631.58		R 368.42	R 3,000.00	JAARORDER - SHERIFF BOKSBURG	
42	77159	SHERIFF BRITS - K GOOLAM	20170710	Clause 36(1)(a)(v)(i)	R 2,631.58		R 368.42	R 3,000.00	JAARORDER - SHERIFF BRITS	
43	77160	ACTING SHERIFF BRONKHORSTSPRUI	20170710	Clause 36(1)(a)(v)(i)	R 1,000.00		R 0.00	R 1,000.00	JAARORDER - SHERIFF BRONKHORSTSPRUIT	
44	77161	SHERIFF CALEDON - SMM VAN WYK	20170710	Clause 36(1)(a)(v)(i)	R 20,000.00		R 0.00	R 20,000.00	JAARORDER - SHERIFF CALEDON	
45	77163	SHERIFF CENTURION EAST - SEBOK	20170710	Clause 36(1)(a)(v)(i)	R 8,771.93		R 1,228.07	R 10,000.00	JAARORDER - SHERIFF CENTURION EAST	
46	77164	SHERIFF DURBAN NORTH - ALLAN M	20170710	Clause 36(1)(a)(v)(i)	R 877.20		R 122.80	R 1,000.00	JAARORDER - SHERIFF DURBAN NOORD	
47	77165	SHERIFF GEORGE - SIBINDI PS	20170710	Clause 36(1)(a)(v)(i)	R 689.95		R 96.58	R 786.53	JAARORDER - SHERIFF GEORGE BALUJ	
48	77166	SHERIFF GOODWOOD 1 - 4156 IJ J	20170710	Clause 36(1)(a)(v)(i)	R 4,385.97		R 614.03	R 5,000.00	JAARORDER - SHERIFF GOODWOOD AREA 1	
49	77170	SHERIFF GOODWOOD AREA 2 - 3466	20170710	Clause 36(1)(a)(v)(i)	R 4,385.97		R 614.03	R 5,000.00	JAARORDER - SHERIFF GOODWOOD AREA 2	
50	77171	SHERIFF GRAAF REINET - JR NIEU	20170710	Clause 36(1)(a)(v)(i)	R 877.20		R 122.80	R 1,000.00	JAARORDER - SHERIFF GRAAFF-REINET	
51	77172	SHERIFF HALFWAY HOUSE - ALEXAN	20170710	Clause 36(1)(a)(v)(i)	R 5,263.16		R 736.84	R 6,000.00	JAARORDER - SHERIFF HALFWAYHOUSE-ALEXANDRA	
52	77174	SHERIFF HEIDELBERG BALFOUR - A	20170710	Clause 36(1)(a)(v)(i)	R 877.20		R 122.80	R 1,000.00	JAARORDER - SHERIFF HEIDELBERG	
53	77175	SHERIFF HERMANUS - JE BOLTNEY	20170710	Clause 36(1)(a)(v)(i)	R 40,000.00		R 0.00	R 40,000.00	JAARORDER - SHERIFF HERMANUS	
54	77176	SHERIFF HENDRINA CAROLINA - PR	20170710	Clause 36(1)(a)(v)(i)	R 2,000.00		R 0.00	R 2,000.00	JAARORDER - SHERIFF HENDRINA	
55	77189	SHERIFF JOHANNESBURG NORTH - O	20170710	Clause 36(1)(a)(v)(i)	R 4,385.97		R 614.03	R 5,000.00	JAARORDER - SHERIFF JOHANNESBURG NOORD	
56	77190	DH GREYLING - K020	20170710	Clause 36(1)(a)(v)(i)	R 2,631.58		R 368.42	R 3,000.00	JAARORDER - SHERIFF JOHANNESBURG OOS	
57	77192	SHERIFF JOHANNESBURG WEST	20170710	Clause 36(1)(a)(v)(i)	R 2,631.58		R 368.42	R 3,000.00	JAARORDER - SHERIFF JOHANNESBURG WES	
58	77195	SHERIFF OF HIGH/LOWER COURT -	20170710	Clause 36(1)(a)(v)(i)	R 8,771.93		R 1,228.07	R 10,000.00	JAARORDER - SHERIFF KAAPSTAD NOORD	
59	77197	SHERIFF CAPE TOWN EAST - XOLIL	20170710	Clause 36(1)(a)(v)(i)	R 8,771.93		R 1,228.07	R 10,000.00	JAARORDER - SHERIFF KAAPSTAD OOS	
60	77203	SHERIFF CAPE TOWN WEST - NN NT	20170710	Clause 36(1)(a)(v)(i)	R 4,385.97		R 614.03	R 5,000.00	JAARORDER - SHERIFF KAAPSTAD WES	
61	77204	EP MALAN - KEMPTON PARK-SUID -	20170710	Clause 36(1)(a)(v)(i)	R 1,754.39		R 245.61	R 2,000.00	JAARORDER - SHERIFF KEMPTON PARK SUID	
62	77206	SHERIFF KIMBERLEY (JACOBSDAL &	20170710	Clause 36(1)(a)(v)(i)	R 2,631.58		R 368.42	R 3,000.00	JAARORDER - SHERIFF KIMBERLEY	
63	77214	SHERIFF KNYNSA - MARUMO ND	20170710	Clause 36(1)(a)(v)(i)	R 1,754.39		R 245.61	R 2,000.00	JAARORDER - SHERIFF KNYNSA	
64	77216	J VAN NIEKERK	20170710	Clause 36(1)(a)(v)(i)	R 2,631.58		R 368.42	R 3,000.00	JAARORDER - SHERIFF KROONSTAD	
65	77217	SHERIFF KRUGERSDORP - MCM VAN	20170710	Clause 36(1)(a)(v)(i)	R 3,508.78		R 491.22	R 4,000.00	JAARORDER - SHERIFF KRUGERSDORP	
66	77219	SHERIFF KUILSRIVER - SM ISMAIL	20170710	Clause 36(1)(a)(v)(i)	R 8,771.93		R 1,228.07	R 10,000.00	JAARORDER - SHERIFF KUILSRIVER NOORD	
67	77225	SHERIFF KUILSRIVER SOUTH - CAR	20170710	Clause 36(1)(a)(v)(i)	R 6,140.36		R 859.64	R 7,000.00	JAARORDER - SHERIFF KUILSRIVIER SUID	
68	77227	SHERIFF LADISMITH - AR CUPIDO	20170710	Clause 36(1)(a)(v)(i)	R 2,000.00		R 0.00	R 2,000.00	JAARORDER - SHERIFF LADISMITH	
69	77229	SHERIFF LICHTENBURG - JH SCHRE	20170710	Clause 36(1)(a)(v)(i)	R 877.20		R 122.80	R 1,000.00	JAARORDER - SHERIFF LICHTENBURG	
70	77241	SHERIFF MADADENI (NEWCASTLE)	20170710	Clause 36(1)(a)(v)(i)	R 1,000.00		R 0.00	R 1,000.00	JAARORDER - SHERIFF MADADENI	
71	77242	SHERIFF MALMESBURY - BASSON MS	20170710	Clause 36(1)(a)(v)(i)	R 2,631.58		R 368.42	R 3,000.00	JAARORDER - SHERIFF MALMESBURY	
72	77243	SHERIFF GRAAF REINET - JR NIEU	20170710	Clause 36(1)(a)(v)(i)	R 877.20		R 122.80	R 1,000.00	JAARORDER - SHERIFF MIDDELBURG	
73	77244	SHERIFF MITCHELL'S PLAIN - HC	20170710	Clause 36(1)(a)(v)(i)	R 2,631.58		R 368.42	R 3,000.00	JAARORDER - SHERIFF MITCHELL'S PLAIN SUID	
74	77245	SHERIFF MOSSELBAY	20170710	Clause 36(1)(a)(v)(i)	R 877.20		R 122.80			

#	Request/ SCD #	Supplier	Date	Deviation in terms of Clause 36(1)(a)	Amount Operational	Amount Capital	VAT @ 15%	Value of the Deviation	Comments / Line discription
85	77288	SHERIFF ROODEPOORT - OVERS0010	20170710	Clause 36(1)(a)(v)(i)	R 4,385.97		R 614.03	R 5,000.00	JAARORDER - SHERIFF ROODEPOORT NOORD
86	77290	SHERIFF SANDTON SOUTH (ACTING)	20170710	Clause 36(1)(a)(v)(i)	R 4,385.97		R 614.03	R 5,000.00	JAARORDER - SHERIFF SANDTON SUID
87	77298	CJ vd L FOURIE - 1028	20170711	Clause 36(1)(a)(v)(i)	R 4,385.97		R 614.03	R 5,000.00	JAARORDER - SHERIFF THABAZIMBI
88	77300	SHERIFF CHABILLAL A - SOMERSET	20170711	Clause 36(1)(a)(v)(i)	R 2,631.58		R 368.42	R 3,000.00	JAARORDER - SHERIFF SOMERSET WES
89	77302	SHERIFF STELLENBOSCH - RP LEWI	20170711	Clause 36(1)(a)(v)(i)	R 12,012.90		R 1,681.80	R 13,694.70	JAARORDER - SHERIFF STELLENBOSCH
90	77303	SHERIFF STRAND - D BURGER	20170711	Clause 36(1)(a)(v)(i)	R 4,385.97		R 614.03	R 5,000.00	JAARORDER - SHERIFF STRAND
91	77304	SHERIFF SWELLENHAM - DA EVERTS	20170711	Clause 36(1)(a)(v)(i)	R 1,000.00		R 0.00	R 1,000.00	JAARORDER - SHERIFF SWELLENHAM
92	77305	SHERIFF THABAZIMBI - ROSSOUW P	20170711	Clause 36(1)(a)(v)(i)	R 1,000.00		R 0.00	R 1,000.00	JAARORDER - SHERIFF THABAZIMBI
93	77306	SHERIFF VREDENBURG - S NAUDE	20170711	Clause 36(1)(a)(v)(i)	R 1,754.39		R 245.61	R 2,000.00	JAARORDER - SHERIFF VREDENBURG
94	77307	SHERIFF VRYHEID - JM POTGIETER	20170711	Clause 36(1)(a)(v)(i)	R 877.20		R 122.80	R 1,000.00	JAARORDER - SHERIFF VRYHEID
95	77308	SHERIFF WELLINGTON - SL KOOPMA	20170711	Clause 36(1)(a)(v)(i)	R 4,000.00		R 0.00	R 4,000.00	JAARORDER - SHERIFF WELLINGTON
96	77310	SHERIFF WITBANK BUSINESS - 40V	20170711	Clause 36(1)(a)(v)(i)	R 877.20		R 122.80	R 1,000.00	JAARORDER - SHERIFF WITBANK
97	77312	SHERIFF HENRY MYERS - WITRIVIE	20170711	Clause 36(1)(a)(v)(i)	R 877.20		R 122.80	R 1,000.00	JAARORDER - SHERIFF WITRIVIER
98	77314	SH KILIAN - ACC: 1724	20170711	Clause 36(1)(a)(v)(i)	R 4,385.97		R 614.03	R 5,000.00	JAARORDER - SHERIFF WORCESTER
99	77315	SHERIFF WYNBERG NORTH - 708	20170711	Clause 36(1)(a)(v)(i)	R 4,385.97		R 614.03	R 5,000.00	JAARORDER - SHERIFF WYNBERG NOORD
100	77317	SHERIFF WYNBERG EAST (ACTING)	20170711	Clause 36(1)(a)(v)(i)	R 4,385.97		R 614.03	R 5,000.00	JAARORDER - SHERIFF WYNBERG OOS
101	77319	SHERIFF WYNBERG SOUTH - 3851	20170711	Clause 36(1)(a)(v)(i)	R 8,771.93		R 1,228.07	R 10,000.00	JAARORDER - SHERIFF WYNBERG SUID
102	SCD3007/2017	CT LAB (PTY)LTD	20170814	Clause 36(1)(a)(ii)	149,122.81		20,877.19	170,000.00	SUPPLY OF WEB BASED POWER QUALITY MONITORING SYSTEM
103	SCD3008/2017	SPECTRUM COMMUNICATIONS (PTY) LTD	20170815	Clause 36(1)(a)(ii)	43,859.65		6,140.35	50,000.00	PROCUREMENT OF SPECIALISED SCADA EQUIPMENT
104	SCD3009/2017	PJ TECHNOLOGIES (CAPE) CC	20170810	Clause 36(1)(a)(ii)	114,035.09		15,964.91	130,000.00	AUDITING, MAINTENANCE AND UPGRADING OF PMAXX BILLING SOFTWARE
105	SCD3011/2017	STRIKE TECHNOLOGIES, A DIVISION OF PENBRO KELNICK (PTY) LTD	20170810	Clause 36(1)(a)(ii)	87,719.30		12,280.70	100,000.00	SUPPLY OF PROFESSIONAL SERVICES IN REGARDS OF MAINTENANCE
106	SCD3018/2017	DE WET SAAL BESTUURSKOMITEE -	20170804	Clause 36(1)(a)(v)	4,000.00		-	4,000.00	DE WET SAAL BESTUURSKOMITEE W ARD 13 FROM AUG 13 TO JUNE 2018
107	SCD3017/2017	SANDBAIIISAALBESTUURSKOMITEE	20170804	Clause 36(1)(a)(v)	4,800.00		-	4,800.00	WARD COMMITTEE MEETING TO BE HELD IN SANDBAII HALL FROM AUG 2017 TO JUNE 2018 - W7
108	SCD3014/2017	EARLYWORX 282 (PTY) LTD (FPSA)	20170821	Clause 36(1)(a)(v)	232,456.14		32,543.86	265,000.00	POSTAGE FOR FRANKING MACHINE (FPT373831)
109	SCD2974A/2017	URBAN DYNAMICS SOUTH CAPE (PTY	20170817	Clause 36(1)(a)(v)	77,815.50		10,047.45	87,862.95	SCHULPHOEK DEVELOPMENT - DEVIATION SCD 2974/2017
110	SCD3013/2017	GJO CONSULTING (PTY) LTD	20170821	Clause 36(1)(a)(v)	80,000.00		-	80,000.00	RESEARCH AND WRITING UP A FUNDING PROPOSAL
111	78268	FAIRBRIDGES WERTHEIM BECKER AT	20170807	Clause 36(1)(a)(v)(c)	70.18		9.82	80.00	OVE4/0100 KARWYDERSKRAAL CONTRACTUAL DISPUTE
112	78269	FAIRBRIDGES WERTHEIM BECKER ATT	20170807	Clause 36(1)(a)(v)(c)	333.33		46.67	380.00	OVE4/0103 EDEVCINTERNATIONAL (PTY)LTD
113	78272	FAIRBRIDGES WERTHEIM BECKER AT	20170807	Clause 36(1)(a)(v)(c)	564.50		79.03	643.53	OVE4/0049 HAWSTON GATEWAY
114	78277	FAIRBRIDGES WERTHEIM BECKER ATT	20170807	Clause 36(1)(a)(v)(c)	1,064.00		148.96	1,212.96	OVE4/0104 A JOHNATHAN V SALGA BARGAINING COUNCIL & 2 OTHERS
115	78274	FAIRBRIDGES WERTHEIM BECKER AT	20170807	Clause 36(1)(a)(v)(c)	1,918.50		268.59	2,187.09	OVE4/0077 BERGHOF
116	78263	FAIRBRIDGES WERTHEIM BECKER (O	20170807	Clause 36(1)(a)(v)(c)	2,545.18		356.32	2,901.50	OVE4/0108 BUNGANE FACILITY & SERVICES
117	78266	FAIRBRIDGES WERTHEIM BECKER AT	20170807	Clause 36(1)(a)(v)(c)	2,898.36		405.77	3,304.13	OVE4/0092 MARKET SQUARE EVICTION
118	78264	FAIRBRIDGES WERTHEIM BECKER (O	20170807	Clause 36(1)(a)(v)(c)	3,858.00		540.12	4,398.12	OVE4/0109 OPINION MOTLEKAR
119	78273	FAIRBRIDGES WERTHEIM BECKER AT	20170807	Clause 36(1)(a)(v)(c)	5,572.00		780.08	6,352.08	OVE4/0053 BABOON CONTROL
120	78275	FAIRBRIDGES WERTHEIM BECKER AT	20170807	Clause 36(1)(a)(v)(c)	6,453.00		903.42	7,356.42	OVE4/0086 WHALECOVE MEMO
121	78270	FAIRBRIDGES WERTHEIM BECKER AT	20170807	Clause 36(1)(a)(v)(c)	8,956.00		1,253.84	10,209.84	OVE4/0106 FIRE SERVICES
122	78271	FAIRBRIDGES WERTHEIM BECKER AT	20170807	Clause 36(1)(a)(v)(c)	24,478.50		3,426.99	27,905.49	OVE4/0031 PARADISE PARK
123	78267	FAIRBRIDGES WERTHEIM BECKER AT	20170807	Clause 36(1)(a)(v)(c)	269,729.84		37,095.08	306,824.92	OVE4/0093 WATER & SANITATION SERVICES SOUTH AFRICA
124	78291	FAIRBRIDGES WERTHEIM BECKER (O	20170808	Clause 36(1)(a)(v)(c)	9,226.36		1,291.68	10,518.04	OVE4/0110 MR AT GROENEWALD - EVICTION
125	78293	FAIRBRIDGES WERTHEIM BECKER (O	20170808	Clause 36(1)(a)(v)(c)	16,312.50		2,283.75	18,596.25	OVE4/0112 WILLIARRO (PTY)LTD
126	78483	VORSTER & STEYN INC	20170814	Clause 36(1)(a)(v)(c)	4,467.55		625.45	5,093.00	ARTIKEL 31 VESTING: GEDEELTE 182 VAN PLAAS 559 HANGKLIP - INSTUKSIE ENS FOOI
127	78487	VORSTER & STEYN INC	20170814	Clause 36(1)(a)(v)(c)	4,467.55		625.45	5,093.00	ARTIKEL 31 VESTING: ERWE 1180 & 1181 DE KELDERS - INSTUKSIE ENS FOOI
128	78486	VORSTER & STEYN INC	20170814	Clause 36(1)(a)(v)(c)	8,685.09		1,215.91	9,901.00	ARTIKEL 31 VESTING: VERSKEIE VAN DYKSBAAI ERWE - INSTUKSIE FOOI ENS
129	78501	VORSTER & STEYN INC	20170814	Clause 36(1)(a)(v)(c)	8,685.09		1,215.91	9,901.00	ARTIKEL 31 VESTING: ERWE 462 & 1019 FRANSKRAAL STRAND
130	78505	VORSTER & STEYN INC	20170814	Clause 36(1)(a)(v)(c)	12,132.55		1,698.55	13,831.10	ARTIKEL 31 VESTING: VERSKEIE ERWE TE FISHERHAVEN (T11975/1967)
131	78610	GUTHRIE & THERON ATTORNEYS	20170816	Clause 36(1)(a)(v)(c)	3,977.50		514.15	4,491.65	ARTIKEL 43 (1) ERF 2394 & 1715 HAWSTON AANSOEK
132	78611	VORSTER & STEYN INC	20170816	Clause 36(1)(a)(v)(c)	6,125.00		847.00	6,972.00	LOCHNER FAM TRUST KKM 8660 - TRANSPORT KOSTE
133	78614	GUTHRIE & THERON ATTORNEYS	20170816	Clause 36(1)(a)(v)(c)	9,112.50		1,134.35	10,246.85	ARTIKEL 43 (1) VAN ERF 3453 ONDERVERDELING
134	79123	FAIRBRIDGES WERTHEIM BECKER (O	20170829	Clause 36(1)(a)(v)(c)	3,617.58		506.46	4,124.04	OVE4/0111
135	79074	GANSBAAI COURANT BK	20170828	Clause 36(1)(a)(v)(d)	1,815.79		254.21	2,070.00	PLAAS NOTICE NR 117/2017 FERNKLOOF INTEGRATED MANAGEMENT PLAN 1X IN COURANT AFR ENG KHOSA
136	78808	BURGER A DIVISION OF MEDIA 24	20170821	Clause 36(1)(a)(v)(d)	2,210.53		309.47	2,520.00	ADVERT - HOUSING PROJECT HAWSTON
137	78415	INDEPENDENT NEWSPAPERS (PTY) L	20170810	Clause 36(1)(a)(v)(d)	2,457.41		344.03	2,801.44	ADVERT SC 1811/2017 MASKAHANE C/TIMES
138	78454	THEMBEKA PROPERTIES (PTY) LTD	20170811	Clause 36(1)(a)(v)(d)	2,640.00		369.60	3,009.60	PLAAS NOTICE NR 112/2017 ERF 2045 SSS 1X IN UITGAWE VAN NEWS AFR ENG KHOSA
139	78920	THEMBEKA PROPERTIES (PTY) LTD	20170823	Clause 36(1)(a)(v)(d)	2,640.00		369.60	3,009.60	RENTANT PLAAS 581 ONRUS (OORSKRYDING VAN ERF 2918 VAN ZYL)
140	79001	THEMBEKA PROPERTIES (PTY) LTD	20170824	Clause 36(1)(a)(v)(d)	2,640.00		369.60	3,009.60	PLAAS ASB NOTICE NR 104/2017 ERF 723 HVM 1X IN UITGAWE VAN NEWS AFR ENG KHOSA
141	78417	BURGER A DIVISION OF MEDIA 24	20170810	Clause 36(1)(a)(v)(d)	3,552.64		497.36	4,050.00	ADVERT SC 1811/2017 MASKAHANE H/TIMES
142	78753	BURGER A DIVISION OF MEDIA 24	20170818	Clause 36(1)(a)(v)(d)	3,552.64		497.36	4,050.00	PLAAS NOTICE NR 107/2017 ERF 1294 HSB 1X IN UITGAWE VAN TIMES AFR ENG KHOSA
143	78838	BURGER A DIVISION OF MEDIA 24	20170822	Clause 36(1)(a)(v)(d)	3,552.64		497.36	4,050.00	ADVERTISEMENT FOR BEACH PROPOSALS HERMANUS TIMES
144	79140	BURGER A DIVISION OF MEDIA 24	20170829	Clause 36(1)(a)(v)(d)	3,552.64		497.36	4,050.00	ADVERT SC 1819/2017 H/TIMES JOHNET
145	78414	BURGER A DIVISION OF MEDIA 24	20170810	Clause 36(1)(a)(v)(d)	3,852.00		539.28	4,391.28	ADVERT SC 1811/2017 MASKAHANE PHASE 2
146	78509	BURGER A DIVISION OF MEDIA 24	20170814	Clause 36(1)(a)(v)(d)	4,736.85		663.15	5,400.00	DRAFT AMENDMENTS TO THE RULES OF ORDER FOR INTERNAL ARRANGEMENTS
147	78837	BURGER A DIVISION OF MEDIA 24	20170822	Clause 36(1)(a)(v)(d)	4,736.85		663.15	5,400.00	ADVERTISEMENTS OF NOTICE OF INTENT TO BURN OPEN SPACES IN SANDBAII IN HERMANUS TIMES IN ENG&AFR
148	79075	OVERSTRAND HERALD	20170828	Clause 36(1)(a)(v)(d)	4,736.85		663.15	5,400.00	PLAAS NOTICE NR 117/2017 FERNKLOOF INTEFRATED MANAGEMENT PLAN 1X IN HERALD AFR ENG KHOSA
149	79117	BURGER A DIVISION OF MEDIA 24	20170829	Clause 36(1)(a)(v)(d)	4,736.85		663.15	5,400.00	ERF 115 FISHERHAVEN: PROPOSED REMOVAL OF RESTRICTIVE CONDITIONS, CONSENT USE & DEPARTURES
150	78910	AYANDA MBANGA COMMUNICATIONS (	20170823	Clause 36(1)(a)(v)(d)	5,442.23		761.90	6,204.13	PLASING VAN GROEPADVERTENSIE IN DIE HERMANUS TIMES VAN DO 24/08/2017 AFR & ENG. CAM131583
151	78539	AYANDA MBANGA COMMUNICATIONS (	20170815	Clause 36(1)(a)(v)(d)	5,604.83		784.68	6,389.51	PLASING VAN GROEPADVERTENSIE IN DIE HERMANUS TIMES VAN DO 17 AUG 2017 AFR & ENG CAM131518
152	78058	HIGHBURY SAKFA MEDIA	20170801	Clause 36(1)(a)(v)(d)	6,096.50		853.50	6,950.00	ADVERTISING PACKAGE AUGUST TO DECEMBER 2017.
153	79073	BURGER A DIVISION OF MEDIA 24	20170828	Clause 36(1)(a)(v)(d)	6,631.58		928.42	7,560.00	PLAAS NOTICE NR 117/2017 FERNKLOOF INTEGRATED MANAGEMENT PLAN 1X IN TIMES AFR ENG KHOSA
154	79137	INDEPENDENT NEWSPAPERS (PTY) L	20170829	Clause 36(1)(a)(v)(d)	7,863.69		1,100.91	8,964.60	ADVERTS - DUPPIE SC 1815-1817/2017
155	78651	AYANDA MBANGA COMMUNICATIONS (	20170817	Clause 36(1)(a)(v)(d)	10,620.57		1,486.88	12,107.45	PLASING VAN GROEPADVERTENSIE IN DIE BURGER VAN SAT. 19/08/2017. AFR. CAM131519
156	78976	AYANDA MBANGA COMMUNICATIONS (	20170824	Clause 36(1)(a)(v)(d)	10,620.58		1,486.87	12,107.45	PLASING VAN GROEPADVERTENSIE IN DIE BURGER VAN SAT. 26/08/2017. AFR. CAM131623
157	79139	BURGER A DIVISION OF MEDIA 24	20170829	Clause 36(1)(a)(v)(d)	13,608.00		1,905.12	15,513.12	ADVERTS - DUPPIE SC 1815-1817/2017 BURGER
158	78781	WHALE COAST FM	20170818	Clause 36(1)(a)(v)(d)	49,050.00		-	49,050.00	INTERVIEWS / ADVERTS: WHALE COAST FM - 10 X INTERVIEW SLOTS; 10 X TWO-WEEK ADVERTORIAL CAMPAIGNS
159	78062	TRAVELMANOR (PTY) LTD	20170801	Clause 36(1)(a)(v)(e)	1,802.63		252.37	2,055.00	RETURN FLIGHT FROM CAPE TOWN TO JOHANNESBURG INTERNATIONAL
160	78298	HILTON DURBAN	20170808	Clause 36(1)(a)(v)(e)	2,456.15		343.85	2,800.00	CLLR K.BRICE 15-17AUG'17 SPEAKERS CONFERENCE
161	78594	CEDARWOODS OF SANDTON (PTY) LT	20170816	Clause 36(1)(a)(v)(e)	2,587.02		362.18	2,949.20	ACCOMMODATION FOR TARRON DRY WHO WILL BE ATTENDING THE AIR QUALITY LEKGOTLA IN JHB 1-3 OCT 2017
162	78290	TRAVELMANOR (PTY) LTD	20170807	Clause 36(1)(a)(v)(e)	2,639.58		107.80	2,747.38	CLLR KARI BRICE SPEAKERS SITTING DURBAN 15-17AUG FLIGHTS
163	78571	THE NEW TULBAGH HOTEL	20170815	Clause 36(1)(a)(v)(e)	2,815.79		394.21	3,210.00	MENTORING AND COACHING PROGRAMME
164	78569	THE NEW TULBAGH HOTEL	20170815	Clause 36(1)(a)(v)(e)	3,000.00		420.00	3,420.00	ACCOMMODATION CAPE TOWN DENNIS HENDRIKS 3 NIGHTS

#	Request/ SCD #	Supplier	Date	Deviation in terms of Clause 36(1)(a)	Amount Operational	Amount Capital	VAT @ 15%	Value of the Deviation	Comments / Line discription
165	78528	SOUTHERN SUN CAPE SUN	20170814	Clause 36(1)(a)(v)(e)	3,157.90		442.10	3,600.00	ACCOMMODATION FOR R FRASER ATTENDING A ITLMPOSA CONFERENCE FROM 26-29 SEPT 2017
166	78619	NAUTILUS GUEST HOUSE	20170816	Clause 36(1)(a)(v)(e)	3,200.00		-	3,200.00	ACCOMMODATION
167	78849	TRAVELMANOR (PTY) LTD	20170822	Clause 36(1)(a)(v)(e)	8,238.23		1,153.33	9,391.56	RETURN TICKETS
168	78879	THE TOURISM GRADING COUNCIL OF	20170823	Clause 36(1)(a)(v)(f)	4,688.00		-	4,688.00	MEMBERSHIP FEE CARAVAN AND CAMPING
169	77340	GREATER OVERBERG FIRE PROTECTI	20170711	Clause 36(1)(a)(v)(f)	15,000.00		-	15,000.00	MEMBERSHIP FEES: APRIL 2017 – MARCH 2018
170	78312	THE CONFERENCE COMPANY	20170808	Clause 36(1)(a)(v)(g)	3,289.48		460.52	3,750.00	PROF. HEINZ JACOBS FROM THE UNIV OF STELAFRICAN WATER LEAKAGE SUMMIT 2017 29 - 30 AUGUST 2017
171	78527	INSTITUTE OF TRAFFIC AND MUNIC	20170814	Clause 36(1)(a)(v)(g)	4,500.00		-	4,500.00	R FRASER ATTENDING A ITLMPOSA CONFERENCE 2017 FROM 27-29 SEPT 2017 IN CAPE TOWN
172	78139	SILD CONFERENCING AND TRAINING	20170803	Clause 36(1)(a)(v)(g)	8,990.00		-	8,990.00	SILD CONFERENCE G LE ROUX 25-27OCT 2017
173	SCD3022/2017	RED ANT SECURITY RELOCATION AND EVICTION SERVICES (PTY) LTD	20170914	Clause 36(1)(a)(i)	25,979.60		3,637.14	29,616.74	DEMOLITION OF ILLEGAL STRUCTURES , ELUXOLWENI, PEARLY BEACH
174	SCD3025/2017	RED ANT SECURITY RELOCATION AND EVICTION SERVICES (PTY) LTD	20170913	Clause 36(1)(a)(i)	198,701.48		27,818.21	226,519.69	PROVISION OF SECURITY- AND ESSENTIAL SERVICES IN KLEINMOND DURING RIOTS
175	SCD3020/2017	THE WILDLIFE AND ENVIRONMENT S	20170914	Clause 36(1)(a)(ii)	71,929.82		10,070.18	82,000.00	PILOT BLUE FLAG STATUS FOR GROTTIO BEACH, HAWSTON BEACH, PEARLY BEACH AND KLEINMOND BEACH
176	SCD3021/2017	MASSAMATIC (PTY) LTD	20170914	Clause 36(1)(a)(ii)	25,877.20		3,622.80	29,500.00	TECHNICAL SUPPORT / UPDATES OF MANDALAY SOFTWARE FOR WEIGH BRIDGE
177	SCD3016/2017	JOHANN BERGH ELECTRONICS BK	20170904	Clause 36(1)(a)(v)	3,000.00		420.00	3,420.00	REPAIR OF UHF/VHF RADIO REPEATER AT HAWSTON REPEATER SITE
178	SCD3019/2017	UPS CAPE CC T/A AC DIGITAL ENERGY	20170904	Clause 36(1)(a)(v)	4,923.00		689.22	5,612.22	MAINTENANCE SERVICE OF RIELLO AROS 60KVA MULTI-STANDARD UPS
179	79424	FAIRBRIDGES WERTHEIM BECKER AT	20170906	Clause 36(1)(a)(v)(c)	840.00		117.60	957.60	OVE4/0060 TRANSFER ERF 2549 ONRUS
180	79410	FAIRBRIDGES WETHEIM BECKER ATT	20170906	Clause 36(1)(a)(v)(c)	1,017.18		106.00	1,123.18	OVE4/0104 A JONATHAN V SALGA BARGAINING COUNCIL & 2 OTHERS
181	79423	FAIRBRIDGES WERTHEIM BECKER AT	20170906	Clause 36(1)(a)(v)(c)	2,648.00		370.72	3,018.72	OVE4/0053 BABOON CONTROL
182	79442	FAIRBRIDGES WERTHEIM BECKER (O	20170907	Clause 36(1)(a)(v)(c)	2,686.00		376.04	3,062.04	OVE4/0114 EVICTION - ERF 7238 OVERHILLS KLEINMOND
183	79437	FAIRBRIDGES WERTHEIM BECKER (O	20170906	Clause 36(1)(a)(v)(c)	2,808.00		393.12	3,201.12	OVE4/0111 A & D JAARS
184	79433	FAIRBRIDGES WERTHEIM BECKER AT	20170906	Clause 36(1)(a)(v)(c)	3,146.36		440.48	3,586.84	OVE4/0100 KARWYDERSKRAAL CONTRACTUAL DISPUTE
185	79425	FAIRBRIDGES WERTHEIM BECKER AT	20170906	Clause 36(1)(a)(v)(c)	4,504.00		630.56	5,134.56	OVE4/0071 SANDMINE
186	79431	FAIRBRIDGES WERTHEIM BECKER AT	20170906	Clause 36(1)(a)(v)(c)	4,531.17		634.36	5,165.53	OVE4/0092 MARKET SQUARE EVICTION
187	79435	FAIRBRIDGES WERTHEIM BECKER (O	20170906	Clause 36(1)(a)(v)(c)	5,639.00		789.46	6,428.46	OVE4/0108 BUGANE FACILITY & SERVICES
188	79432	FAIRBRIDGES WERTHEIM BECKER AT	20170906	Clause 36(1)(a)(v)(c)	6,385.70		894.00	7,279.70	OVE4/0093 WATER & SANITATION SERVICES SOUTH AFRICA
189	79420	FAIRBRIDGES WERTHEIM BECKER AT	20170906	Clause 36(1)(a)(v)(c)	6,654.50		931.63	7,586.13	OVE4/0005 HAWSTON SEA FARM FOUNDATION
190	79430	FAIRBRIDGES WETHEIM BECKER ATT	20170906	Clause 36(1)(a)(v)(c)	7,906.50		1,106.91	9,013.41	OVE4/0091 HERMANUS BEACH CLUB HOMEOWNERS ASSOCIATION
191	79436	FAIRBRIDGES WERTHEIM BECKER (O	20170906	Clause 36(1)(a)(v)(c)	10,402.00		1,456.28	11,858.28	OVE4/0110 MR A T GROENEWALD EVICTION
192	79434	FAIRBRIDGES WERTHEIM BECKER AT	20170906	Clause 36(1)(a)(v)(c)	10,722.67		1,501.17	12,223.84	OVE4/0106 FIRE SERVICES
193	79443	FAIRBRIDGES WERTHEIM BECKER (O	20170907	Clause 36(1)(a)(v)(c)	15,368.18		2,151.54	17,519.72	OVE4/0115 LODGING OF AN INTERNAL APPEAL
194	79429	FAIRBRIDGES WERTHEIM BECKER AT	20170906	Clause 36(1)(a)(v)(c)	16,406.50		2,296.91	18,703.41	OVE4/0086 WHALECOVE MEMO
195	79422	FAIRBRIDGES WERTHEIM BECKER AT	20170906	Clause 36(1)(a)(v)(c)	24,877.00		3,482.78	28,359.78	OVE4/0031 PARADISE PARK
196	79444	FAIRBRIDGES WERTHEIM BECKER (O	20170907	Clause 36(1)(a)(v)(c)	39,803.18		5,572.44	45,375.62	OVE4/0115 MUNICIPAL MANAGER'S REGULATION
197	80127	GUTHRIE & THERON ATTORNEYS	20170927	Clause 36(1)(a)(v)(c)	44,518.30		6,232.55	50,750.85	TRANSFER THEE WATERSKLOOF VERSKEIE ERWE : ELEKTRONIESE DOKUMENTE VOORBERIEDINGSFOOI
198	79233	THEMBEKA PROPERTIES (PTY) LTD	20170831	Clause 36(1)(a)(v)(d)	1,848.00		258.72	2,106.72	ADVERTISE NOTICE 117/2017 FNR IMP IN ENGLISH IN THE VILLAGE NEWS
199	79793	INDEPENDENT NEWSPAPERS (PTY) L	20170918	Clause 36(1)(a)(v)(d)	2,211.66		309.63	2,521.29	ADVERT SC 1823/2017 SALE OF ERF G/BAAI, C/TIMES
200	79210	THEMBEKA PROPERTIES (PTY) LTD	20170831	Clause 36(1)(a)(v)(d)	2,640.00		369.60	3,009.60	ADVERTISEMENT FOR TRANSFER OF ERF 189 ZWELIHLE - SAMKELO THEOPHILUS TYELINZIMA
201	79541	THEMBEKA PROPERTIES (PTY) LTD	20170911	Clause 36(1)(a)(v)(d)	2,640.00		369.60	3,009.60	ADEVRTISEMENT: AUDIT AND PERFORMANCE AUDIT COMMITTEE MEMBERS
202	79826	THEMBEKA PROPERTIES (PTY) LTD	20170919	Clause 36(1)(a)(v)(d)	2,640.00		369.60	3,009.60	ERF 1746 SANDBAAI: PROPOSED CONSENT USE & DEPARTURES
203	79288	BURGER A DIVISION OF MEDIA 24	20170904	Clause 36(1)(a)(v)(d)	3,078.95		431.05	3,510.00	NOTICE NO: 125/2017 TIME SCHEDULE 2017/2018
204	79389	BURGER A DIVISION OF MEDIA 24	20170906	Clause 36(1)(a)(v)(d)	3,157.90		442.10	3,600.00	NOTICE OF PUBLIC WARD MEETINGS (IDP) FOR SEP 2017
205	79565	BURGER A DIVISION OF MEDIA 24	20170912	Clause 36(1)(a)(v)(d)	3,552.64		497.36	4,050.00	ADVERT SC 1783/2017 - SW/POOL CHEM BULI
206	79785	BURGER A DIVISION OF MEDIA 24	20170918	Clause 36(1)(a)(v)(d)	3,552.64		497.36	4,050.00	ADVERT SC1823/2017 SALE OF G/BAAI ERF
207	79786	BURGER A DIVISION OF MEDIA 24	20170918	Clause 36(1)(a)(v)(d)	3,852.00		539.28	4,391.28	ADVERT SC1823/2017 SALE OF G/BAAI ERF DIE BURGER
208	80165	INDEPENDENT NEWSPAPERS (PTY) LTD	20170927	Clause 36(1)(a)(v)(d)	3,931.85		550.45	4,482.30	ADVERT SEC 33 KARWYDERSKRAAL LEASE RENEWAL
209	79310	AYANDA MBANGA COMMUNICATIONS	20170904	Clause 36(1)(a)(v)(d)	4,141.35		579.77	4,721.12	PLASING VAN GROEP ADVERTENSIE IN DIE HERMANUS TIMES VAN DONDERDAG 07/09/2017 AFR & ENG CAM131721
210	80015	BURGER A DIVISION OF MEDIA 24	20170922	Clause 36(1)(a)(v)(d)	5,921.06		828.94	6,750.00	ERF 2635 VO LKUP: PROPOSED REMOVAL OF RESTRICTIVE CONDITION & DEPARTURES
211	80163	BURGER A DIVISION OF MEDIA 24	20170927	Clause 36(1)(a)(v)(d)	6,420.00		898.80	7,318.80	ADVERT SEC 33 KARWYDERSKRAAL LEASE RENEWAL
212	79536	BURGER A DIVISION OF MEDIA 24	20170911	Clause 36(1)(a)(v)(d)	7,740.00		1,083.60	8,823.60	ADVERTISEMENT: AUDIT AND PEFROMANCE AUDIT COMMITTEE MEMBERS
213	79312	AYANDA MBANGA COMMUNICATIONS (	20170904	Clause 36(1)(a)(v)(d)	8,260.46		1,156.45	9,416.91	PLASING VAN ADVERTENSIE IN DIE BURGER VAN SATERDAG 09/09/2017. AFR. CAM131726
214	79643	PROTEA HOTEL CUMBERLAND WORCES	20170913	Clause 36(1)(a)(v)(e)	2,280.70		319.30	2,600.00	DENNIS HENDRIKS ACCOMMODATION 26-28 SEPT 2017- MENTORSHIP PROGRAMME IN WOCESTER
215	79837	PROTEA HOTEL CUMBERLAND WORCES	20170919	Clause 36(1)(a)(v)(e)	2,280.70		319.30	2,600.00	MENTORING AND COACHING PROGRAMME 26/09/17 - 28/09/17
216	79273	TRAVELGROUND.COM	20170901	Clause 36(1)(a)(v)(e)	2,701.76		378.24	3,080.00	ACCOMODATION: 13/09/2017 - 15/09/2017, SR HELEEN MOUTON AND ROXANE SWARTS. REF: TG-29T2X6
217	79668	TRAVELGROUND.COM	20170914	Clause 36(1)(a)(v)(e)	2,807.02		392.98	3,200.00	CLLR KOMANI/NTSABO 03-05 OCT LAUNCH EVENT
218	78849	TRAVELMANOR (PTY) LTD	20170822	Clause 36(1)(a)(v)(e)	3,395.64		266.14	3,661.78	RETURN TICKETS
219	79878	SWEET ORANGE GUEST HOUSE	20170920	Clause 36(1)(a)(v)(e)	4,394.74		615.26	5,010.00	R&B ACCOMMODATION FOR S. REYNKE-NAUDE & B.KING 8-11 OCT 2017
220	78835	WINCHESTER LODGE	20170822	Clause 36(1)(a)(v)(e)	24,125.00		-	24,125.00	STANDARD ROOMS
221	79603	IMFO - JOHANNESBURG	20170912	Clause 36(1)(a)(v)(g)	12,165.79		1,703.21	13,869.00	REGISTRATION FEES FOR S.REYNKE-NAUDE & B.KING
222	79340	DISASTER MANAGEMENT INSTITUTE	20170905	Clause 36(1)(a)(v)(g)	15,600.00		-	15,600.00	REGISTRATION FEES FOR DMSA CONFERENCE
223	80049	RJ COURIERS	20170926	Clause 36(1)(a)(v)(h)	7,019.67		982.75	8,002.42	COURIER AND DELIVERY OF FACE VALUE FORMS FROM JULY 2017 UNTIL JUNE 2018
224	79008	RJ COURIERS	20170825	Clause 36(1)(a)(v)(h)	8,771.93		1,228.07	10,000.00	BULK ORDER FOR TRANSPORT OF MATERIALS/EQUIPMENT TO/FROM CAPE TOWN TO HERMANUS MUNICIPALE STORES
225	79191	SHERIFF POTCHEFSTROOM - VAN WY	20170831	Clause 36(1)(a)(v)(i)	8,771.93		1,228.07	10,000.00	JAARORDER - SHERIFF POTCHEFSTROOM
226	SCD3023/2017	OVERBERG GUN & AMMO	20171004	Clause 36(1)(a)(i)	R 29,695.00		R 0.00	R 29,695.00	EMERGENCY AMMUNITION: 2BALL BATON, 7,2 GRAM 70MM CASES
227	SCD3028/2017	G KARELSE T/A GK CLEANING SERVICES	20171031	Clause 36(1)(a)(i)	R 7,000.00		R 0.00	R 7,000.00	PROVISION OF FOOD TO AFFECTED FAMILIES DURING FIRE DISASTER FROM 30 SEPTEMBER 2017 TO 1 OCTOBER 2017, IN KLEINMOND
228	SCD3027/2017	DRAGER SOUTH AFRICA (PTY) LTD	20171026	Clause 36(1)(a)(ii)	R 3,131.45		R 438.40	R 3,569.85	LDV PSS PLUS SERIES SER. NR: BRKN-0406
229	SCD3029/2017	AKURA MANUFACTURING ENGINEERING CO. (PTY) LTD	20171031	Clause 36(1)(a)(iii)	R 3,157.00		R 441.98	R 3,598.98	SERVICE OF BALER IN GANSBAAI BY SOLE PROVIDER
230	SCD3015/2017	EARLYWORX 282 (PTY) LTD (FPSA)	20171013	Clause 36(1)(a)(v)	R 2,500.00		R 350.00	R 2,850.00	T1000/OPTIMAL THERMAL PRINthead
231	SCD3024/2017	INVUYANI SAFETY CC	20171017	Clause 36(1)(a)(v)	R 6,600.00		R 924.00	R 7,524.00	OXYGEN SENSOR
232	SCD3026/2017	ONLAB SPECIALIST ELECTRO-TECHNOLOGY CC	20171025	Clause 36(1)(a)(v)	R 43,859.65		R 6,140.35	R 50,000.00	PROFESSIONAL SERVICES FOR UPGRADE, TESTING & MAINTENANCE OF HIGH VOLTAGE SYSTEMS FOR A CONTRACT PERIOD ENDING 30 JUNE 2018
233	SCD3030/2017	WORK DYNAMICS (PTY) LTD	20171031	Clause 36(1)(a)(v)	R 6,336.84		R 887.15	R 7,224.00	COMPETENCY ASSESSMENT FOR MUNICIPAL MANAGER
234	SCD3031/2017	PSA AFRICA (PTY) LTD	20171031	Clause 36(1)(a)(v)	R 18,901.81		R 2,646.25	R 21,548.06	SERVICE AND REPAIR OF BACK PLATES
235	SCD3033/2017	BYTES UNIVERSAL SYTEMS, A DIV OF ALTRON TMT (PTY) LTD	20171031	Clause 36(1)(a)(v)	R 2,500.00		R 350.00	R 2,850.00	SAMRAS SYSTEM ADMINISTRATORS TRAINING COURSE - WEB BASED SYSTEM
236	81012	SA EMPLOYMENT LAW SERVICES CC	20171019	Clause 36(1)(a)(v)(c)	R 25,000.00		R 0.00	R 25,000.00	INVESTIGATE ALLEGATIONS OF MISCONDUCT - CHERRY SIMSOM
237	80327	FAIRBRIDGES WERTHEIM BECKER AT	20171003	Clause 36(1)(a)(v)(c)	R 17,204.00		R 2,408.56	R 19,612.56	OVE4/0005 HAWSTON SEA FARMS FOUNDATION, PREMIER WESTERN CAPE & MINISTER HOUSING DEPT
238	80328	FAIRBRIDGES WERTHEIM BECKER AT	20171003	Clause 36(1)(a)(v)(c)	R 23,981.00		R 3,357.34	R 27,338.34	OVE4/0031 PARADISE PARK

#	Request/ SCD #	Supplier	Date	Deviation in terms of Clause 36(1)(a)	Amount Operational	Amount Capital	VAT @ 15%	Value of the Deviation	Comments / Line discription
239	80329	FAIRBRIDGES WERTHEIM BECKER AT	20171003	Clause 36(1)(a)(v)(c)	R 7,640.00		R 1,069.60	R 8,709.60	OVE4/0053 BABOON CONTROL
240	80330	FAIRBRIDGES WERTHEIM BECKER AT	20171003	Clause 36(1)(a)(v)(c)	R 808.00		R 113.12	R 921.12	OVE4/0077 BERGHOF
241	80331	FAIRBRIDGES WERTHEIM BECKER AT	20171003	Clause 36(1)(a)(v)(c)	R 6,063.00		R 848.82	R 6,911.82	OVE4/0086 WHALECOVE MEMO
242	80332	FAIRBRIDGES WETHEIM BECKER ATT	20171003	Clause 36(1)(a)(v)(c)	R 600.00		R 84.00	R 684.00	OVE4/0091 HERMANUS BEACH CLUB HOMEOWNERS ASSOCIATION
243	80333	FAIRBRIDGES WERTHEIM BECKER AT	20171003	Clause 36(1)(a)(v)(c)	R 4,666.33		R 653.29	R 5,319.62	OVE4/0092 MARKET SQUARE EVICTION
244	80334	FAIRBRIDGES WERTHEIM BECKER AT	20171003	Clause 36(1)(a)(v)(c)	R 4.00		R 0.56	R 4.56	OVE4/0093 WATER & SANITATION SERVICES SA
245	80335	FAIRBRIDGES WERTHEIM BECKER AT	20171003	Clause 36(1)(a)(v)(c)	R 8,432.00		R 1,180.48	R 9,612.48	OVE4/0100 KARWYDERSKRAAL CONTRACTUAL DISPUTE
246	80337	FAIRBRIDGES WERTHEIM BECKER AT	20171003	Clause 36(1)(a)(v)(c)	R 14,908.00		R 2,087.12	R 16,995.12	OVE4/0106 FIRE SERVICES
247	80336	FAIRBRIDGES WERTHEIM BECKER (O	20171003	Clause 36(1)(a)(v)(c)	R 4,532.48		R 634.56	R 5,167.04	OVE4/0108 BUNGANE FACILITY & SERVICES
248	80338	FAIRBRIDGES WERTHEIM BECKER (O	20171003	Clause 36(1)(a)(v)(c)	R 14,248.00		R 1,994.72	R 16,242.72	OVE4/0110 MR AT GROENEWALD EVICTION
249	80339	FAIRBRIDGES WERTHEIM BECKER (O	20171003	Clause 36(1)(a)(v)(c)	R 4,141.02		R 579.74	R 4,720.76	OVE4/0111 A & D JAARS
250	80325	FAIRBRIDGES WERTHEIM BECKER (O	20171003	Clause 36(1)(a)(v)(c)	R 5,912.00		R 827.68	R 6,739.68	OVE4/0114 EVICTION ERF7238 OVERHILLS KLEINMOND
251	80326	FAIRBRIDGES WERTHEIM BECKER (O	20171003	Clause 36(1)(a)(v)(c)	R 25,600.00		R 3,584.00	R 29,184.00	OVE4/0115 LODGING IF AN INTERNAL APPEAL
252	80358	FAIRBRIDGES WERTHEIM BECKER (O	20171004	Clause 36(1)(a)(v)(c)	R 20,968.00		R 2,935.52	R 23,903.52	OVE4/0116 OPINION TENDER SPECIFICATIONS FOR CLEANING SERVICES
253	80362	FAIRBRIDGES WERTHEIM BECKER (O	20171004	Clause 36(1)(a)(v)(c)	R 11,727.00		R 1,641.78	R 13,368.78	OVE4/0117 INVESTIGATE COUNCILLORS
254	80372	FAIRBRIDGES WERTHEIM BECKER (O	20171004	Clause 36(1)(a)(v)(c)	R 12,300.00		R 1,722.00	R 14,022.00	OVE4/0118 TENDER SC 1742/2016 SECTION 62 APPEAL
255	80374	FAIRBRIDGES WERTHEIM BECKER (O	20171004	Clause 36(1)(a)(v)(c)	R 3,240.00		R 453.60	R 3,693.60	OVE4/0119 WIND TURBINES
256	79284	SECOND CHANCE MEDIA (PTY) LTD	20170904	Clause 36(1)(a)(v)(d)	R 8,200.00		R 0.00	R 8,200.00	1 X HALF - PAGE ADVERT. OCTOBER - DECEMBER EDITION.
257	80560	OG MEDIA GROUP TRUST	20171010	Clause 36(1)(a)(v)(d)	R 3,700.00		R 0.00	R 3,700.00	1/4 PAGE ADVERT IN THE WESTERN CAPE VISITORS GUIDE
258	80218	OVERSTRAND HERALD	20170929	Clause 36(1)(a)(v)(d)	R 3,157.90		R 442.10	R 3,600.00	ADVERT FOR EPWP SEASONAL WORKERS - KLEINMOND AREA
259	79137	INDEPENDENT NEWSPAPERS (PTY) L	20170829	Clause 36(1)(a)(v)(d)	R 5,160.54		R 722.48	R 5,883.02	ADVERTS - DUPPIE SC 1815-1817/2017
260	79139	BURGER A DIVISION OF MEDIA 24	20170829	Clause 36(1)(a)(v)(d)	R 9,072.00		R 1,270.08	R 10,342.08	ADVERTS - DUPPIE SC 1815-1817/2017 BURGER
261	80624	BURGER A DIVISION OF MEDIA 24	20171011	Clause 36(1)(a)(v)(d)	R 7,105.27		R 994.73	R 8,100.00	ADVERTS SC 1821+1828/2017 HAWSTON LIBR & PARKING
262	80232	GANSBAAI COURANT BK	20170929	Clause 36(1)(a)(v)(d)	R 4,771.93		R 668.07	R 5,440.00	EPWP SEASONAL WORKERS ADVERT - GANSBAAI AND STANFORD AREA
263	80223	BURGER A DIVISION OF MEDIA 24	20170929	Clause 36(1)(a)(v)(d)	R 10,105.27		R 1,414.74	R 11,520.01	EPWP SEASONAL WORKERS ADVERT - HERMANUS AREA
264	80644	THEMBEKA PROPERTIES (PTY) LTD	20171011	Clause 36(1)(a)(v)(d)	R 2,376.00		R 332.64	R 2,708.64	PLAAS NOTICE NR 139/2017 ERF 874 HEC 1 X IN UITGAWE VAN VILLAGE NEWS AFR ENG XHOSA
265	80883	BURGER A DIVISION OF MEDIA 24	20171017	Clause 36(1)(a)(v)(d)	R 3,552.63		R 497.37	R 4,050.00	PLAAS NOTICE NR 144/2017 ERF 6846 HEC 1 X IN UITGAWE VAN TIMES AFR ENG & XHOSA
266	81361	BURGER A DIVISION OF MEDIA 24	20171030	Clause 36(1)(a)(v)(d)	R 7,105.27		R 994.73	R 8,100.00	PORTION 21 OF 575, AFDAKSRIVIER: PROPOSED SUBDIVISION, REZONING, CONSENT USE & DEVIATION FROM GMS
267	80626	INDEPENDENT NEWSPAPERS (PTY) L	20171011	Clause 36(1)(a)(v)(d)	R 2,457.41		R 344.03	R 2,801.44	SC 1828/2017 PARKING MANAGEMENT C/TIMES
268	80625	BURGER A DIVISION OF MEDIA 24	20171011	Clause 36(1)(a)(v)(d)	R 3,852.00		R 539.28	R 4,391.28	SC 1828/2017 PARKING MANAGEMENT DIE BURGER
269	80413	AYANDA MBANGA COMMUNICATIONS (	20171004	Clause 36(1)(a)(v)(d)	R 2,755.96		R 385.83	R 3,141.79	PLASING VAN ASDVERTENSIE IN DIE HERMANUS TIMES VAN DO 05/10/2017. AFR & ENG CAM132002
270	81422	THE DUNES AT ARNISTON	20171031	Clause 36(1)(a)(v)(e)	R 1,824.57		R 255.43	R 2,080.00	BED, BREAKFAST & SUPPER FOR MS DANEEL WHITING, ATTENDING A WORKSHOP IN ARNISTON
271	80700	PAYDAY SOFTWARE SYSTEMS (PTY)	20171012	Clause 36(1)(a)(v)(g)	R 2,279.83		R 319.17	R 2,599.00	BUDGET MODULE WORKSHOP VIR RETHA RUST 27 OCTOBER 2017 (PAYDAY)
272	80141	GROUND WATER DIVISION OF THE G	20170927	Clause 36(1)(a)(v)(g)	R 5,800.00		R 812.00	R 6,612.00	GW2017 CONFERENCE MULLER S
273	80400	THE INSTITUTE OF INTERNAL AUDI	20171004	Clause 36(1)(a)(v)(g)	R 13,157.90		R 1,842.10	R 15,000.00	INSTITUTE OF INTRANL AUDITORS (IIA) WESTERN CAPE CONFERENCE AT GUDINI SPA, 11-13 OCTOBER 2017
274	80800	SHERIFF WYNBERG EAST - NAIDOO	20171016	Clause 36(1)(a)(v)(i)	R 7,000.00		R 0.00	R 7,000.00	JAARORDER - SHERIFF WYNBERG EAST
275	SCD3032/2017	TRAFFIC MANAGEMENT TECHNOLOGY	20171005	Clause 36(1)(a)(i)	R 6,900.00		R 966.00	R 7,866.00	REPAIRS TO FAULTY ROBOT DURING WHALE FESTIVAL
276	SCD3035/2017	ITR TECHNOLOGY	20171122	Clause 36(1)(a)(ii)		R 294,330.00	R 41,206.20	R 335,536.20	PROCUREMENT OF UPGRADED IT HELPDSEK SOFTWARE
277	SCD3034/2017	FIRST TECHNOLOGY WESTERN CAPE	20171113	Clause 36(1)(a)(v)		R 129,155.60	R 18,081.78	R 147,237.38	PROCUREMENT OF ADDITIONAL MICROSOFT SQL LICENSES AND ASSURANCE
278	SCD3036/2017	ENLIGHTEN EDUCATION TRUST (EX	20171113	Clause 36(1)(a)(v)	R 70,000.00		R 0.00	R 70,000.00	MANAGE THE OVERSTRAND JUNIOR TOWN COUNCIL PROJECT FOR 2017
279	SCD3037/2017	DRAGER SOUTH AFRICA (PTY) LTD	20171115	Clause 36(1)(a)(v)(a)	R 33,360.00		R 4,670.40	R 38,030.40	TEST, SERVICE AND REPAIR OF SELF CONTAINING BREATHING APPARATUS CYLINDERS
280	81703	FAIRBRIDGES WERTHEIM BECKER AT	20171107	Clause 36(1)(a)(v)(c)	R 2,508.00		R 351.12	R 2,859.12	OVE4/0086 WHALECOVE MEMO
281	81704	FAIRBRIDGES WETHEIM BECKER ATT	20171107	Clause 36(1)(a)(v)(c)	R 400.00		R 56.00	R 456.00	OVE4/0091 HERMANUS BEACH CLUB HOMEOWNERS ASSOCIATION
282	81705	FAIRBRIDGES WERTHEIM BECKER AT	20171107	Clause 36(1)(a)(v)(c)	R 4,146.67		R 580.53	R 4,727.20	OVE4/0092 MARKET SQUARE EVICTION
283	81709	FAIRBRIDGES WERTHEIM BECKER AT	20171107	Clause 36(1)(a)(v)(c)	R 8,124.00		R 1,137.36	R 9,261.36	KARWYDERSKRAAL CONTRACTUAL DISPUTE
284	81713	FAIRBRIDGES WERTHEIM BECKER AT	20171107	Clause 36(1)(a)(v)(c)	R 8,439.86		R 1,181.59	R 9,621.45	OVE4/0106 FIRE SERVICES
285	81717	FAIRBRIDGES WERTHEIM BECKER AT	20171107	Clause 36(1)(a)(v)(c)	R 1,410.00		R 197.40	R 1,607.40	OVE4/0005 HAWSTON SEA FARMS FOUNDATION
286	81719	FAIRBRIDGES WERTHEIM BECKER AT	20171107	Clause 36(1)(a)(v)(c)	R 66,055.60		R 9,247.78	R 75,303.38	OVE4/0031 PARADISE PARK
287	81721	FAIRBRIDGES WERTHEIM BECKER AT	20171107	Clause 36(1)(a)(v)(c)	R 93,178.18		R 13,044.94	R 106,223.12	OVE4/0053 BABOON CONTROL
288	81722	FAIRBRIDGES WERTHEIM BECKER AT	20171107	Clause 36(1)(a)(v)(c)	R 848.00		R 118.72	R 966.72	OVE4/0077 BERGHOF
289	81725	FAIRBRIDGES WERTHEIM BECKER (O	20171107	Clause 36(1)(a)(v)(c)	R 240.00		R 33.60	R 273.60	OVE4/0108 BUNGANE FACILITY & SERVICES
290	81729	FAIRBRIDGES WERTHEIM BECKER (O	20171107	Clause 36(1)(a)(v)(c)	R 11,430.62		R 1,600.29	R 13,030.91	OVE4/0110 MR A T GROENEWALD EVICTION
291	81730	FAIRBRIDGES WERTHEIM BECKER (O	20171107	Clause 36(1)(a)(v)(c)	R 3,400.00		R 476.00	R 3,876.00	OVE4/0111 A & D JAARS
292	81731	FAIRBRIDGES WERTHEIM BECKER (O	20171107	Clause 36(1)(a)(v)(c)	R 61,834.00		R 8,656.76	R 70,490.76	OVE4/0113 MUNICIPAL MANAGERS REGULATION
293	81732	FAIRBRIDGES WERTHEIM BECKER (O	20171107	Clause 36(1)(a)(v)(c)	R 600.00		R 84.00	R 684.00	OVE4/0114 EVICTION ERF 7238 OVERHILLS KLEINMOND
294	81733	FAIRBRIDGES WERTHEIM BECKER (O	20171107	Clause 36(1)(a)(v)(c)	R 7,351.68		R 1,029.23	R 8,380.91	OVE4/0117 INVESTIGATE COUNCILLORS
295	81734	FAIRBRIDGES WERTHEIM BECKER (O	20171107	Clause 36(1)(a)(v)(c)	R 1,420.00		R 198.80	R 1,618.80	OVE4/0118 TENDER NO SC1742/2016 SECTION 62 APPEAL
296	81735	FAIRBRIDGES WERTHEIM BECKER (O	20171107	Clause 36(1)(a)(v)(c)	R 400.00		R 56.00	R 456.00	OVE4/0119 WIND TURBINES
297	81799	FAIRBRIDGES WERTHEIM BECKER (O	20171108	Clause 36(1)(a)(v)(c)	R 2,054.00		R 287.56	R 2,341.56	OVE4/0120 ELEPHANT VENTURES AFRICA
298	81914	VISAGIEVOS & VENNOTE	20171109	Clause 36(1)(a)(v)(c)	R 5,956.95		R 760.47	R 6,717.42	KLEINMOND HARBOUR ESTATE ERF 8664 KLEINMOND TRANSFER FEES
299	82213	FAIRBRIDGES WERTHEIM BECKER (O	20171117	Clause 36(1)(a)(v)(c)	R 17,873.16		R 2,502.24	R 20,375.40	MUNICIPAL MANAGER'S REGULATION
300	80796	OVERBERG PROMOTIONS AND PUBLIS	20171016	Clause 36(1)(a)(v)(d)	R 13,000.00		R 0.00	R 13,000.00	FULL CORPORATE PAGE ADVERTISEMENT IN THE OVERBERG WINE GUIDE
301	81112	THEMBEKA PROPERTIES (PTY) LTD	20171023	Clause 36(1)(a)(v)(d)	R 2,640.00		R 369.60	R 3,009.60	ARTIKEL 14 ADVERTENSIE - HEC 1253 DELPORT
302	81214	THEMBEKA PROPERTIES (PTY) LTD	20171025	Clause 36(1)(a)(v)(d)	R 2,904.00		R 406.56	R 3,310.56	SECTION 14 ADVERT - HERMANUS ANIMAL WELFARE- A PORTION OF ERF 786 HERMANUS:
303	81700	AYANDA MBANGA COMMUNICATIONS (	20171107	Clause 36(1)(a)(v)(d)	R 5,279.63		R 739.13	R 6,018.76	PLASING VAN GROEP-ADVERTENSIE IN DIE OVERSTRAND HERALD VAN DO 09/11/2017. AFR & ENG CAM132356
304	81727	BURGER A DIVISION OF MEDIA 24	20171107	Clause 36(1)(a)(v)(d)	R 5,526.32		R 773.68	R 6,300.00	PLAAS NOTICE NR 154/2017 ERF 542 HWC 1X IN UITGAWE VAN HERMANUS TIMES AFR ENG XHOSA
305	81787	BURGER A DIVISION OF MEDIA 24	20171108	Clause 36(1)(a)(v)(d)	R 2,842.11		R 397.89	R 3,240.00	NOTICE OF PUBLIC WARD MEETINGS FOR NOVEMBER 2017
306	81872	BURGER A DIVISION OF MEDIA 24	20171109	Clause 36(1)(a)(v)(d)	R 4,026.32		R 563.68	R 4,590.00	DRAFT BY-LAW RELATING TO THE STAGING OF EVENTS
307	81874	BURGER A DIVISION OF MEDIA 24	20171109	Clause 36(1)(a)(v)(d)	R 4,026.32		R 563.68	R 4,590.00	DRAFT POLICY RELATING TO THE STAGING OF EVENTS
308	81875	OVERSTRAND HERALD	20171109	Clause 36(1)(a)(v)(d)	R 2,456.15		R 343.85	R 2,800.00	DRAFT BY-LAW RELATING TO THE STAGING OF EVENTS
309	81877	OVERSTRAND HERALD	20171109	Clause 36(1)(a)(v)(d)	R 2,456.15		R 343.85	R 2,800.00	DRAFT POLICY RELATING TO THE STAGING OF EVENTS
310	81956	BURGER A DIVISION OF MEDIA 24	20171110	Clause 36(1)(a)(v)(d)	R 4,500.00		R 630.00	R 5,130.00	ERF 6256 VO KLUP: PROPOSED CONSENT USE & DEPARTURE (TRANSMISSION TOWER)
311	82152	AYANDA MBANGA COMMUNICATIONS (	20171116	Clause 36(1)(a)(v)(d)	R 12,980.71		R 1,817.28	R 14,797.99	PLASING VAN GROEPADVERTENSIE IN DIE BURGER VAN SAT 18/11/2017 AFR CAM132416
312	82155	AYANDA MBANGA COMMUNICATIONS (	20171116	Clause 36(1)(a)(v)(d)	R 8,623.64		R 1,207.30	R 9,830.94	PLASING VAN GROEPADVERTENSIE IN DIE HERMANUS TIMES VAN DO 16/11/2017 AFR & ENG CAM132416
313	82241	BURGER A DIVISION OF MEDIA 24	20171120	Clause 36(1)(a)(v)(d)	R 3,852.00		R 539.28	R 4,391.28	ADVERT SC 1838/2017-PUMP STATIONS- HANRE
314	82394	THEMBEKA PROPERTIES (PTY) LTD	20171123	Clause 36(1)(a)(v)(d)	R 2,376.00		R 332.64	R 2,708.64	SECTION 14 ADVERT - ERF 1406 HSB - HENSON
315	82524	BURGER A DIVISION OF MEDIA 24	20171127	Clause 36(1)(a)(v)(d)	R 3,552.64		R 497.36	R 4,050.00	PLAAS NOTICE NR 157/2017 PTN 90 OF FARM 587 RCAL 1X IN UITGAWE VAN HERMANUS TIMES AFR ENG XHOSA
316	82526	BURGER A DIVISION OF MEDIA 24	20171127	Clause 36(1)(a)(v)(d)	R 4,500.00		R 630.00	R 5,130.00	PLAAS NOTICE NR 112/2017 ERF 2048 SSS 1X IN HERMANUS TIMES AFR ENG XHOSA
317	81702	ROSENDAL GUESTHOUSE (PTY) LTD	20171107	Clause 36(1)(a)(v)(e)	R 2,920.00		R 0.00	R 2,920.00	ACCOMMODATION FOR R LOUW AND S BLOCK 22 NOVEMBER TO 24 NOVEMBER 2017 PROVINCIAL TREASURY TRAINING
318	81785	FLIGHT SPECIALS	20171107	Clause 36(1)(a)(v)(e)	R 4,557.58		R 326.20	R 4,883.78	LED CONFERENCE IN JOHANNESBURG - MR MADIKANE 09 - 10 NOV 2017

#	Request/ SCD #	Supplier	Date	Deviation in terms of Clause 36(1)(a)	Amount Operational	Amount Capital	VAT @ 15%	Value of the Deviation	Comments / Line discription
319	81821	KOLPING GUEST HOUSE	20171108	Clause 36(1)(a)(v)(e)	R 3,438.60		R 481.40	R 3,920.00	BED, BREAKFAST & SUPPER, 13 - 15 NOV 2017, KOLPING GUEST HOUSE, DURBANVILLE, CPT
320	82012	SURVAL BOUTIQUE OLIVE ESTATE (	20171113	Clause 36(1)(a)(v)(e)	R 2,912.28		R 407.72	R 3,320.00	BED+BREAKFAST ACCOMMODATION FOR S.REYNEKE-NAUDE AND C.LE ROUX
321	82107	TRAVELGROUND.COM	20171115	Clause 36(1)(a)(v)(e)	R 1,885.09		R 263.91	R 2,149.00	ACCOMMODATION FOR K VAN DER MERWE FOR SDF FORUM 22 - 24 NOV, PLETTENBERGBAY
322	82461	DHT WIRED	20171124	Clause 36(1)(a)(v)(g)	R 5,500.00		R 0.00	R 5,500.00	ELECTRICAL AUDITING AND COMPLIANCE 30 NOV - 01 DEC 2017 WELGEMOED CAPE TOWN
323	SCD3038/2017	RED ANT SECURITY RELOCATION & Eviction Services (Pty) Ltd	20171222	Clause 36(1)(a)(i)	R 154,656.00		R 21,651.84	R 176,307.84	GUARDING SERVICES AT KLEINMOND WASTE TRANSFER STATION
324	SCD3042/2017	OVERSTRAND COMMUNITY LIFE GUARDS CC	20171215	Clause 36(1)(a)(i)	R 44,160.00		R 0.00	R 44,160.00	PROVISION OF LIFESAVING SERVICES AT SCHULPHOEK FROM 15 DECEMBER 2017 - 15 JANUARY 2018
325	SCD3043/2017	INCIDENT WORKING GROUP AFRICA (PTY) LTD	20171228	Clause 36(1)(a)(i)	R 34,327.00		R 0.00	R 34,327.00	WHALE CARCUS REMOVAL
326	SCD3041/2017	AKURA MANUFACTURING ENGINEERING Co. (PTY) LTD	20171215	Clause 36(1)(a)(iii)	5,209.41		729.31	5,938.72	REPAIRS TO BALER AT GANSBAAI LANDFILL SITE
327	SCD3039/2017	PSA AFRICA (PTY) LTD	20171212	Clause 36(1)(a)(v)	25,832.75		3,616.58	29,449.33	SERVICE AND REPAIR OF BACK PLATES
328	SCD3040/2017	DE PAUW DREDGING SERVICES (PTY) LTD	20171215	Clause 36(1)(a)(v)(a)	39,000.03		-	39,000.03	REPLACEMENT OF BUTTERFLY VALVES AT HAWSTON SWIMMING POOL
329	SCD3044/2017	WHARF SIDE DEVELOPMENT (PTY) LTD	20171222	Clause 36(1)(a)(v)	2,122.01		297.19	2,420.00	PROVISION OF ELECTRICITY POINT AT KLEINMOND SLIPWAY
330	SCD3045/2017	DE PAUW DREDGING SERVICES (PTY) LTD	20171222	Clause 36(1)(a)(v)(a)	65,428.09		-	65,428.09	REFURBISHMENT OF POOL PUMPS AT HERMANUS SWIMMING POOL
331	82861	FAIRBRIDGES WERTHEIM BECKER AT	20171206	Clause 36(1)(a)(v)(c)	402.00		56.28	458.28	OVE4/0005 HAWSTON SEA FARMS FOUNDATION
332	82862	FAIRBRIDGES WERTHEIM BECKER AT	20171206	Clause 36(1)(a)(v)(c)	112,445.00		15,742.30	128,187.30	OVE4/0031 PARADISE PARK
333	82863	FAIRBRIDGES WERTHEIM BECKER AT	20171206	Clause 36(1)(a)(v)(c)	3,250.00		455.00	3,705.00	OVE4/0053 BABOON CONTROL
334	82865	FAIRBRIDGES WERTHEIM BECKER AT	20171206	Clause 36(1)(a)(v)(c)	1,052.00		147.28	1,199.28	OVE4/0077 BERGHOF
335	82866	FAIRBRIDGES WERTHEIM BECKER AT	20171206	Clause 36(1)(a)(v)(c)	9,687.06		1,356.19	11,043.25	OVE4/0086 WHALECOVE MEMO
336	82869	FAIRBRIDGES WERTHEIM BECKER ATT	20171206	Clause 36(1)(a)(v)(c)	6,273.13		878.23	7,151.36	OVE4/0091 HERMANUS BEACH CLUB HOMEOWNERS ASSOCIATION
337	82871	FAIRBRIDGES WERTHEIM BECKER AT	20171206	Clause 36(1)(a)(v)(c)	6,219.18		870.68	7,089.86	OVE4/0092 MARKET SQUARE EVICTION
338	82873	FAIRBRIDGES WERTHEIM BECKER AT	20171206	Clause 36(1)(a)(v)(c)	26,736.00		3,743.04	30,479.04	OVE4/0100 KARWYDERSKRAAL CONTRACTUAL DISPUTE
339	82877	FAIRBRIDGES WERTHEIM BECKER AT	20171206	Clause 36(1)(a)(v)(c)	35,526.00		4,973.64	40,499.64	OVE4/0106 FIRE SERVICES
340	82878	FAIRBRIDGES WERTHEIM BECKER (O	20171206	Clause 36(1)(a)(v)(c)	23,080.20		3,231.22	26,311.42	OVE4/0113 MUNICIPAL MANAGERS REGULATION
341	82880	FAIRBRIDGES WERTHEIM BECKER (O	20171206	Clause 36(1)(a)(v)(c)	25,349.00		3,548.86	28,897.86	OVE4/0117 INVESTIGATE COUNCILLORS
342	82711	OVERSTRAND HERALD	20171201	Clause 36(1)(a)(v)(d)	3,157.90		442.10	3,600.00	PLACEMENT OF WATER QUALITY/WASTE WATER TABLE AD IN OVERSTRAND HERALD OF 7 DECEMBER 17
343	82715	THEMBEKA PROPERTIES (PTY) LTD	20171201	Clause 36(1)(a)(v)(d)	10,032.00		1,404.48	11,436.48	PLACEMENT OF WATER/WASTE QUALITY AD IN VILLAGE NEWS OF 5 DECEMBER 2017
344	82716	GANSBAAI COURANT BK	20171201	Clause 36(1)(a)(v)(d)	2,385.97		334.03	2,720.00	PLACEMENT OF WATER QUALITY/WASTE WATER AD IN GANSBAAI COURANT OF 7 DECEMBER 2017
345	82739	BURGER A DIVISION OF MEDIA 24	20171204	Clause 36(1)(a)(v)(d)	8,526.32		1,193.68	9,720.00	PLACEMENT OF 2 WATER ADS IN HERMANUS TIMES OF 7 DECEMBER 2017
346	82830	BURGER A DIVISION OF MEDIA 24	20171206	Clause 36(1)(a)(v)(d)	3,947.37		552.63	4,500.00	KENNISGEWING 159/2017:AANSUIWERINGSBEGROTING 2017/2018 (AFR/ENG/XHOS), PLASING 07/12/2017
347	82832	THEMBEKA PROPERTIES (PTY) LTD	20171206	Clause 36(1)(a)(v)(d)	2,110.00		295.40	2,405.40	KENNISGEWING 159/2017:AANSUIWERINGSBEGROTING 2017/2018 (AFR/ENG/XHOS), PLASING 12/12/2017
348	82875	ASSOCIATION OF MUNICIPAL ELECT	20171206	Clause 36(1)(a)(v)(f)	2,280.70		319.30	2,600.00	AMEU MEMBERSHIP 2018
349	82883	SOUTHERN AFRICA REVENUE PROTEC	20171206	Clause 36(1)(a)(v)(f)	5,620.00		-	5,620.00	SARPA MEMBERSHIP FEES
350	83046	SHERIFF HERMANUS - JE BOLTNEY	20171212	Clause 36(1)(a)(v)(i)	24,789.50		-	24,789.50	YEARORDER - SHERIFF HERMANUS
351	SCD3046/2017	TRUVELO MANUFACTURERS (PTY) LT	20180110	Clause 36(1)(a)(ii)	5,626.32		787.65	6,413.97	CALIBRATION OF SPEED MEASURING APPARATUS
352	SCD3045A/2017	DE PAUW DREDGING SERVICES (PTY	20171229	Clause 36(1)(a)(v)	21,357.50		-	21,357.50	REPLACEMENT OF PUMP SHAFT AND PUMP IMPELLER
353	83903	FAIRBRIDGES WERTHEIM BECKER (O	20180122	Clause 36(1)(a)(v)(a)	109,366.00		15,311.24	124,677.24	OVE4/0113 MUNICIPAL MANAGER'S REGULATION
354	83905	FAIRBRIDGES WERTHEIM BECKER AT	20180122	Clause 36(1)(a)(v)(a)	248.00		34.72	282.72	OVE4/0005 HAWSTON SEA FARMS FOUNDATION
355	83906	FAIRBRIDGES WERTHEIM BECKER AT	20180122	Clause 36(1)(a)(v)(a)	30,000.00		4,200.00	34,200.00	OVE4/0031 PARADISE PARK
356	83908	FAIRBRIDGES WERTHEIM BECKER AT	20180122	Clause 36(1)(a)(v)(a)	5,940.00		831.60	6,771.60	OVE4/0053 BABOON CONTROL
357	83910	FAIRBRIDGES WERTHEIM BECKER AT	20180122	Clause 36(1)(a)(v)(a)	2,204.00		308.56	2,512.56	OVE4/0086 WHALECOVE MEMO
358	83911	FAIRBRIDGES WERTHEIM BECKER ATT	20180122	Clause 36(1)(a)(v)(a)	2,022.00		283.08	2,305.08	OVE4/0093 HERMANUS BEACH CLUB HOMEOWNERS ASSOCIATION
359	83913	FAIRBRIDGES WERTHEIM BECKER AT	20180122	Clause 36(1)(a)(v)(a)	1,004.00		140.56	1,144.56	OVE4/0092 MARKET SQUARE EVICTION
360	83914	FAIRBRIDGES WERTHEIM BECKER AT	20180122	Clause 36(1)(a)(v)(a)	18,912.50		550.22	19,462.72	OVE4/0093 WATER & SANITATION SERVICES SOUTH AFRICA
361	83915	FAIRBRIDGES WERTHEIM BECKER AT	20180122	Clause 36(1)(a)(v)(a)	682.00		95.48	777.48	KARWYDERSKRAAL CONTRACTUAL DISPUTE
362	83916	FAIRBRIDGES WERTHEIM BECKER AT	20180122	Clause 36(1)(a)(v)(a)	45,316.22		6,344.27	51,660.49	OVE4/0106 FIRE SERVICES
363	83917	FAIRBRIDGES WERTHEIM BECKER (O	20180122	Clause 36(1)(a)(v)(a)	1,620.00		226.80	1,846.80	OVE4/0110 MR A T GROENEWALD - EVICTION
364	83919	FAIRBRIDGES WERTHEIM BECKER (O	20180122	Clause 36(1)(a)(v)(a)	2,880.00		403.20	3,283.20	OVE4/0120 ELEPHANT VENTURES AFRICA
365	83926	FAIRBRIDGES WERTHEIM BECKER (O	20180122	Clause 36(1)(a)(v)(a)	79,575.02		11,140.50	90,715.52	OVE4/0122 FERNNKLOOF NATURE RESERVE REVIEW
366	83981	FAIRBRIDGES WERTHEIM BECKER (O	20180124	Clause 36(1)(a)(v)(a)	6,480.00		907.20	7,387.20	OVE4/0110 MR A T GROENEWALD - EVICTION
367	83983	FAIRBRIDGES WERTHEIM BECKER (O	20180124	Clause 36(1)(a)(v)(a)	800.00		112.00	912.00	OVE4/0111 A & D JAARS
368	83984	FAIRBRIDGES WERTHEIM BECKER (O	20180124	Clause 36(1)(a)(v)(a)	1,000.00		140.00	1,140.00	OVE4/0114 EVICTION - ERF 7238 OVERHILLS KLEINMOMD
369	83985	FAIRBRIDGES WERTHEIM BECKER (O	20180124	Clause 36(1)(a)(v)(a)	18,200.00		2,548.00	20,748.00	OVE4/0118 TENDER SC 1742/2016 SECTION 72 APPEAL
370	84020	FAIRBRIDGES WERTHEIM BECKER (O	20180124	Clause 36(1)(a)(v)(a)	8,873.00		1,242.22	10,115.22	OVE4/0121 FERNNKLOOF INTEGRATED DEVELOPMENT PLAN
371	83449	BURGER A DIVISION OF MEDIA 24	20180108	Clause 36(1)(a)(v)(d)	2,526.32		353.68	2,880.00	PROPOSED DRAFT EVENTS POLICY AND BY-LAW - EXTENSION NOTICE
372	83522	AYANDA MBANGA COMMUNICATIONS	20180110	Clause 36(1)(a)(v)(d)	11,020.75		1,542.91	12,563.66	(VACANCIES) DIE BURGER VAN 20 JANUARIE 2018 AFR. CAM132716
373	83673	OVERSTRAND HERALD	20180115	Clause 36(1)(a)(v)(d)	2,815.79		394.21	3,210.00	ADS-SC1841-1843/2018- INCOME
374	83674	BURGER A DIVISION OF MEDIA 24	20180115	Clause 36(1)(a)(v)(d)	9,852.64		1,379.36	11,232.00	ADS-SC1841-1843/2018- INCOME
375	83680	THEMBEKA PROPERTIES (PTY) LTD	20180115	Clause 36(1)(a)(v)(d)	3,168.00		443.52	3,611.52	PLAAS NOTICE NR 4/2018 ERF 1599 & 2461 SANDBAAI 1X IN UITGAWE
376	83726	BURGER A DIVISION OF MEDIA 24	20180116	Clause 36(1)(a)(v)(d)	12,249.37		1,714.91	13,964.28	VILLAGE NEWS AFR ENG XHOSA
377	83731	GANSBAAI COURANT BK	20180116	Clause 36(1)(a)(v)(d)	2,800.00		392.00	3,192.00	ADS- SC 1840+1844+1845/2018 DIE BURGER
378	83766	INDEPENDENT NEWSPAPERS (PTY) L	20180116	Clause 36(1)(a)(v)(d)	7,626.79		1,067.75	8,694.54	SC 1841+1842+1843/2018 INCOME DEPT
379	83894	AYANDA MBANGA COMMUNICATIONS	20180122	Clause 36(1)(a)(v)(d)	5,431.91		760.45	6,192.36	ADS SC 1840+1844+1845/2018
380	83930	THEMBEKA PROPERTIES (PTY) LTD	20180123	Clause 36(1)(a)(v)(d)	2,640.00		369.60	3,009.60	(VACANCIES) GANSBAAI COURANT VAN DO 25/01/2018 AFR & ENG CAM132796
381	84083	THEMBEKA PROPERTIES (PTY) LTD	20180126	Clause 36(1)(a)(v)(d)	2,640.00		369.60	3,009.60	ART 14 ADVERT - HARRIS - PTN OF ERF 1 HAWSTON
382	84130	OVERSTRAND HERALD	20180129	Clause 36(1)(a)(v)(d)	2,296.00		321.44	2,617.44	NOTICE NO: 05/2018 ANNUAL REPORT
383	84150	BURGER A DIVISION OF MEDIA 24	20180129	Clause 36(1)(a)(v)(d)	4,083.13		571.63	4,654.76	NOTICE NO: 05/2018 ANNUAL REPORT
384	84151	INDEPENDENT NEWSPAPERS (PTY) L	20180129	Clause 36(1)(a)(v)(d)	2,457.41		344.03	2,801.44	ADVERT SC 1850/2018: SEWAGE VACUUM TANKERS MIKE
385	84197	BURGER A DIVISION OF MEDIA 24	20180130	Clause 36(1)(a)(v)(d)	5,052.64		707.36	5,760.00	ADVERT SC 1850/2018: SEWAGE VACUUM TANKERS MIKE
386	84212	BURGER A DIVISION OF MEDIA 24	20180130	Clause 36(1)(a)(v)(d)	3,200.00		448.00	3,648.00	NOTICE NO: 05/2018 ANNUAL REPORT
387	84225	BURGER A DIVISION OF MEDIA 24	20180131	Clause 36(1)(a)(v)(d)	6,063.16		848.84	6,912.00	4TH ADJUSTMENT BUDGET FOR 2016/2017 (SPECIAL ADJUSTMENYS BUDGET)
388	84227	THEMBEKA PROPERTIES (PTY) LTD	20180131	Clause 36(1)(a)(v)(d)	3,960.00		554.40	4,514.40	PLACE GRANT IN AID ADVERTISEMENT IN HERMANUS TIMES
389	SCD3048/2018	GREATER OVERBERG FIRE PROTECTION ASSOCIATION	20180215	Clause 36(1)(a)(v)	3,069.00	-	-	3,069.00	PLACE NOTICE FOR GRANT IN AID APPLICATIONS AS PER PROOF
390	84348	FAIRBRIDGES WERTHEIM BECKER AT	20180202	Clause 36(1)(a)(v)(c)	482.00	-	67.48	549.48	APPOINTMENT OF WILDFIRE INVESTIGATOR
391	84349	FAIRBRIDGES WERTHEIM BECKER AT	20180202	Clause 36(1)(a)(v)(c)	67,385.68	-	9,433.99	76,819.67	OVE4/0005 HAWSTON SEA FARMS FOUNDATION, PREMIER WESTERN CAPE & MINISTER HOUSING DEPT
392	84351	FAIRBRIDGES WERTHEIM BECKER AT	20180202	Clause 36(1)(a)(v)(c)	6,150.00	-	861.00	7,011.00	OVE4/0031 PARADISE PARK
393	84353	FAIRBRIDGES WERTHEIM BECKER AT	20180202	Clause 36(1)(a)(v)(c)	4.00	-	0.56	4.56	OVE4/0086 WHALECOVE MEMO
394	84355	FAIRBRIDGES WERTHEIM BECKER AT	20180202	Clause 36(1)(a)(v)(c)	2,040.00	-	285.60	2,325.60	OVE4/0092 MARKET SQUARE EVICTION
395	84356	FAIRBRIDGES WERTHEIM BECKER AT	20180202	Clause 36(1)(a)(v)(c)	404.00	-	56.56	460.56	OVE4/0093 WATER AND SANITATION SERVICES SOUTH AFRICA
396	84358	FAIRBRIDGES WERTHEIM BECKER AT	20180202	Clause 36(1)(a)(v)(c)	15,473.90	-	2,166.35	17,640.25	OVE4/0100 KARWYDERSKRAAL CONTRACTUAL DISPUTE
397	84359	FAIRBRIDGES WERTHEIM BECKER (O	20180202	Clause 36(1)(a)(v)(c)	240.00	-	33.60	273.60	OVE4/0106 FIRE SERVICES
398	84360	FAIRBRIDGES WERTHEIM BECKER (O	20180202	Clause 36(1)(a)(v)(c)	1,000.00	-	140.00	1,140.00	OVE4/0110 MR AT GROENEWALD EVICTION
399	84361	FAIRBRIDGES WERTHEIM BECKER (O	20180202	Clause 36(1)(a)(v)(c)	2,040.00	-	285.60	2,325.60	OVE4/0111 A & D JAARS
400	84379	FAIRBRIDGES WERTHEIM BECKER (O	20180205	Clause 36(1)(a)(v)(c)	2,280.00	-	319.20	2,599.20	OVE4/0120 ELEPHANT VENTURES AFRICA
									OVE4/0123 AMENDMENTS TO THE SCM POLICY

#	Request/ SCD #	Supplier	Date	Deviation in terms of Clause 36(1)(a)	Amount Operational	Amount Capital	VAT @ 15%	Value of the Deviation	Comments / Line discription
401	84381	FAIRBRIDGES WERTHEIM BECKER (O	20180205	Clause 36(1)(a)(v)(c)	1,400.00	-	196.00	1,596.00	OVE4/0113 MUNICIPAL MANAGERS REGULATION
402	84388	FAIRBRIDGES WERTHEIM BECKER (O	20180205	Clause 36(1)(a)(v)(c)	1,484.00	-	207.76	1,691.76	OVE4/0124 FIRE AT MORAVIAN CHURCH
403	84389	FAIRBRIDGES WERTHEIM BECKER (O	20180205	Clause 36(1)(a)(v)(c)	842.00	-	117.88	959.88	OVE4/0125 FIRE AT DEPARTMENT OF TRANSPORT AND PUBLIC
404	84390	FAIRBRIDGES WERTHEIM BECKER (O	20180205	Clause 36(1)(a)(v)(c)	2,276.00	-	318.64	2,594.64	OVE4/0127 BONNYBRAE FIRE SERVICES
405	84391	FAIRBRIDGES WERTHEIM BECKER (OV	20180205	Clause 36(1)(a)(v)(c)	6,000.00	-	840.00	6,840.00	OVE4/0128 TENDER DEVELOPMENT OF DE MOND PUBLIC RESORT
406	84362	FAIRBRIDGES WERTHEIM BECKER (O	20180202	Clause 36(1)(a)(v)(c)	17,852.00	-	2,499.28	20,351.28	OVE4/0121 FERNNKLOOF INTEGRATED MANAGEMENT PLAN
407	84363	FAIRBRIDGES WERTHEIM BECKER (O	20180202	Clause 36(1)(a)(v)(c)	32,554.20	-	4,454.61	37,008.81	OVE4/0122 FERNNKLOOF NATURE RESERVE REVIEW
408	84269	THEMBEKA PROPERTIES (PTY) LTD	20180201	Clause 36(1)(a)(v)(d)	2,640.00	-	369.60	3,009.60	4TH ADJUSTMENT BUDGET FOR 2016/2017
409	84316	BURGER A DIVISION OF MEDIA 24	20180201	Clause 36(1)(a)(v)(d)	2,357.90	-	330.10	2,688.00	NOTICE NO: 15/2018
410	84432	BURGER A DIVISION OF MEDIA 24	20180206	Clause 36(1)(a)(v)(d)	3,031.58	-	424.42	3,456.00	NOTICE OF PUBLIC WARD MEETINGS - FEBRUARY 2018
411	84511	THEMBEKA PROPERTIES (PTY) LTD	20180207	Clause 36(1)(a)(v)(d)	9,108.00	-	1,275.12	10,383.12	ERF 1447 HVM REZONING AFR ENG XHOSA ADVERT VILLAGE NEWS
412	84659	OVERSTRAND HERALD	20180212	Clause 36(1)(a)(v)(d)	2,628.08	-	367.92	2,996.00	DRAFT DISASTER PLAN IN NEWSPAPER
413	84663	BURGER A DIVISION OF MEDIA 24	20180212	Clause 36(1)(a)(v)(d)	4,210.53	-	589.47	4,800.00	DRAFT DISASTER MANAGEMENT PLAN 2018/19 TO BE PLACED IN THE HERMANUS TIMES
414	84680	BURGER A DIVISION OF MEDIA 24	20180213	Clause 36(1)(a)(v)(d)	8,846.76	-	1,238.55	10,085.31	ADVERTS SC1851, 1852+ 1857-1860/2018 FINANCE
415	84695	INDEPENDENT NEWSPAPERS (PTY) L	20180213	Clause 36(1)(a)(v)(d)	7,107.00	-	994.98	8,101.98	ADVERT SC 1851;1852+1857-1860/2018 FINANCE
416	84942	THEMBEKA PROPERTIES (PTY) LTD	20180220	Clause 36(1)(a)(v)(d)	2,904.00	-	406.56	3,310.56	ERF 1 SANDBAAI: PROPOSED REMOVAL OF RESTRICTIVE CONDITIONS & DEPARTURE
417	84996	THEMBEKA PROPERTIES (PTY) LTD	20180221	Clause 36(1)(a)(v)(d)	2,112.01	-	295.67	2,407.68	ADVERTISING SPACE - DISASTER MANAGEMENT PLAN PUBLIC PARTICIPATION PROCESS
418	85026	THEMBEKA PROPERTIES (PTY) LTD	20180222	Clause 36(1)(a)(v)(d)	2,640.00	-	369.60	3,009.60	PLAAS NOTICE NR 27/2018 ERF 610 HSB 1X IN UITGAWE VAN VILLAGE NEWS AFR ENG XHOSA
419	85033	THEMBEKA PROPERTIES (PTY) LTD	20180222	Clause 36(1)(a)(v)(d)	2,640.00	-	369.60	3,009.60	PLAAS NOTICE NR 26/2018 ERF 1638 HSB 1X IN UITGAWE VAN VILLAGE NEWS AFR ENG XHOSA
420	85068	THEMBEKA PROPERTIES (PTY) LTD	20180222	Clause 36(1)(a)(v)(d)	3,696.00	-	517.44	4,213.44	PLAAS NOTICE NO 1/2018, ERF 39, 41 & 42 1XUITGAWE VAN VILLAGE NEWS AFR, ENG & XHOSA
421	85073	THEMBEKA PROPERTIES (PTY) LTD	20180222	Clause 36(1)(a)(v)(d)	2,904.00	-	406.56	3,310.56	PLAAS NOTICE NO 24/2018 X1 UITGAWE ERF 4410 & 4453 AFR, ENG & XHOSA
422	85209	BURGER A DIVISION OF MEDIA 24	20180227	Clause 36(1)(a)(v)(d)	3,284.22	-	459.78	3,744.00	ADVERTISEMENT: TENDER SC1847/2018 - HERMANUS TIMES
423	85223	THEMBEKA PROPERTIES (PTY) LTD	20180227	Clause 36(1)(a)(v)(d)	2,904.00	-	406.56	3,310.56	TENDER ADVERT: SC1847/2018 - THE VILLAGE NEWS
424	84451	FLIGHT SPECIALS	20180206	Clause 36(1)(a)(v)(e)	3,669.40	-	305.98	3,975.38	FLIGHT TICKETS CAPE TOWN - BLOEMFONTEIN RETURN FOR SUPREME COURT (LJONEL WALLACE)
425	84456	HUGGET G (HAPPY VALLEY LODGE)	20180206	Clause 36(1)(a)(v)(e)	1,929.83	-	270.17	2,200.00	SAMRAS USERGROUP MEETING, FRANSCHHOEK MUNICIPAL OFFICES, 7 + 8 FEBRUARY 2018
426	84463	FLIGHT SPECIALS	20180207	Clause 36(1)(a)(v)(e)	3,009.20	-	305.98	3,315.18	FLIGHT TICKETS CAPE TOWN - BLOEMFONTEIN RETURN FOR SUPREME COURT (STEPHEN MULLER)
427	84545	UNIVERSITY OF STELLENBOSCH (AC	20180208	Clause 36(1)(a)(v)(e)	38,421.06	-	5,378.94	43,800.00	BED, BREAKFAST& SUPPER FOR 5 OFFICIALS ATTENDING MFMA, 11 - 23 February 2018
428	84880	KOLPING GUEST HOUSE	20180219	Clause 36(1)(a)(v)(e)	3,859.65	-	540.35	4,400.00	ATTEND PUBLIC PARTICIPATION TRAINING COURSE
429	84683	PAYDAY SOFTWARE SYSTEMS (PTY)	20180213	Clause 36(1)(a)(v)(g)	9,645.62	-	1,350.38	10,996.00	IRPS SEMINAR AND WORKSHOP FOR PAYDAY, R RUST & C OPELT 04 & 05 APRIL 2018
430	84534	SHERIFF KHAYELITSHA - MMG NGXU	20180208	Clause 36(1)(a)(v)(f)	2,631.58	-	368.42	3,000.00	JAAARORDER - SHERIFF KHAYELITSHA
431	SCD 3049/2018	ABB SOUTH AFRICA (PTY) LTD	20180302	Clause 36(1)(a)(i)	45,041.37	-	6,305.79	51,347.16	REPAIRS TO FAULTY MV SWITCH AND PANEL IN THE IDUSTRIAL SWITCHING STATION THAT FEEDS AREAS IN ZWELIHLE, NEW HARBOUR, MOUNT PLEASANT AND SANDBAAI
432	SCD 3051/2018	CSX CUSTOMER SERVICES (PTY) LTD	20180329	Clause 36(1)(a)(ii)	10,420.11	-	1,458.82	11,878.93	REPAIR OF BOOK CHECK DESENSITIZER AT HERMANUS LIBRARY
433	SCD 3050/2018	FLO SPECIALIZED PRODUCT SOLUTIONS	20180316	Clause 36(1)(a)(v)	33,850.00	-	4,739.00	38,589.00	SURGE GENERATOR HR LEAD 25 M SPG32 HSK20
434	SCD 3047/2018	DUCHARME CONSULTING (PTY) LTD	20180315	Clause 36(1)(a)(v)	165,000.00	-	21,700.00	186,700.00	UPDATING OF SPATIAL DATA IN RESPECT OF THE ASSET ADDITIONS AS REFLECTED IN THE 2016/2017 AUDITED FINANCIAL STATEMENTS
435	85345	HANNES PRETORIUS ATTORNEYS	20180302	Clause 36(1)(a)(v)(c)	23,961.00	-	3,251.64	27,212.64	ATTENDING TO LOW COST TRANSFERS
436	85363	FAIRBRIDGES WERTHEIM BECKER	20180305	Clause 36(1)(a)(v)(c)	105,202.00	-	14,728.28	119,930.28	OVE4/00031 PARADISE PARK
437	85364	FAIRBRIDGES WERTHEIM BECKER	20180305	Clause 36(1)(a)(v)(c)	3,528.00	-	493.92	4,021.92	OVE4/00086 WHALECOVE MEMIO
438	85366	FAIRBRIDGES WERTHEIM BECKER	20180305	Clause 36(1)(a)(v)(c)	1,628.00	-	227.92	1,855.92	OVE4/0091 HERMANUS BEACH CLUB
439	85367	FAIRBRIDGES WERTHEIM BECKER	20180305	Clause 36(1)(a)(v)(c)	6,827.65	-	955.86	7,783.51	OVE4/0093 WATER & SANITATION SERVICES SA
440	85368	FAIRBRIDGES WERTHEIM BECKER	20180305	Clause 36(1)(a)(v)(c)	6.00	-	0.84	6.84	OVE4/0099 WHALE COAST MALL
441	85369	FAIRBRIDGES WERTHEIM BECKER	20180305	Clause 36(1)(a)(v)(c)	3,688.00	-	516.32	4,204.32	OVE4/0100 KARWYDERSKRAAL CONTRACTUAL DISPUTE
442	85370	FAIRBRIDGES WERTHEIM BECKER	20180305	Clause 36(1)(a)(v)(c)	18,342.84	-	2,567.99	20,910.83	OVE4/0106 FIRE SERVICES
443	85371	FAIRBRIDGES WERTHEIM BECKER	20180305	Clause 36(1)(a)(v)(c)	4,072.18	-	570.10	4,642.28	OVE4/0110 MR AT GROENEWALD EVICTION
444	85372	FAIRBRIDGES WERTHEIM BECKER	20180305	Clause 36(1)(a)(v)(c)	2,240.00	-	313.60	2,553.60	OVE4/0111 A & D JAARS
445	85373	FAIRBRIDGES WERTHEIM BECKER	20180305	Clause 36(1)(a)(v)(c)	5,450.00	-	763.00	6,213.00	OVE4/0113 MUNICIPAL MANAGER'S REGULATION
446	85375	FAIRBRIDGES WERTHEIM BECKER	20180305	Clause 36(1)(a)(v)(c)	810.00	-	113.40	923.40	OVE4/0116 OPINION FOR CLEANING SERVICES TENDER
447	85376	FAIRBRIDGES WERTHEIM BECKER	20180305	Clause 36(1)(a)(v)(c)	70.00	-	9.80	79.80	OVE4/0118 TENDER NO SC 1742/2016 SECTION 62 APPEAL
448	85378	FAIRBRIDGES WERTHEIM BECKER	20180305	Clause 36(1)(a)(v)(c)	1,233.34	-	172.66	1,406.00	OVE4/0122 FERNNKLOOF NATURE RESERVE REVIEW
449	85379	FAIRBRIDGES WERTHEIM BECKER	20180305	Clause 36(1)(a)(v)(c)	2,292.18	-	320.90	2,613.08	OVE4/0123 AMENDMENTS TO THE SCM POLICY
450	85381	FAIRBRIDGES WERTHEIM BECKER	20180305	Clause 36(1)(a)(v)(c)	3,451.02	-	483.14	3,934.16	OVE4/0124 FIRE AT MORAVIAN CHURCH
451	85382	FAIRBRIDGES WERTHEIM BECKER	20180305	Clause 36(1)(a)(v)(c)	400.00	-	56.00	456.00	OVE4/0125 FIRE AT DEPT OF TRANSPORT AND PUBLIC WORKS
452	85384	FAIRBRIDGES WERTHEIM BECKER	20180305	Clause 36(1)(a)(v)(c)	4,916.00	-	688.24	5,604.24	OVE4/0127 BONNYBRAE FIRE SERVICES
453	85390	FAIRBRIDGES WERTHEIM BECKER	20180305	Clause 36(1)(a)(v)(c)	10,906.00	-	1,526.84	12,432.84	OVE4/0128 TENDER DEVELOPMENTS OF DE MOND RESORT
454	85544	FAIRBRIDGES WERTHEIM BECKER	20180307	Clause 36(1)(a)(v)(c)	1,600.00	-	224.00	1,824.00	OVE4/0126 KIDBROOKE ESTATE FOUL SEWER PUMPSTATION
455	85545	FAIRBRIDGES WERTHEIM BECKER	20180307	Clause 36(1)(a)(v)(c)	13,908.00	-	1,947.12	15,855.12	OVE4/0129 SECTION 62 APPEAL ERF 2429 GREEN HAVEN SANDBAAI CT49717/2014 - ERF 5219 ONRUS TO DEEDS OFFICE FEE FOR ISSUING COPIES X2
456	85780	FAIRBRIDGES WERTHEIM BECKER	20180313	Clause 36(1)(a)(v)(d)	160.00	-	-	160.00	ADVERT SC 1862/2018-JVTAAK
457	85139	INDEPENDENT NEWSPAPERS (PTY) LTD	20180226	Clause 36(1)(a)(v)(d)	2,703.15	-	378.43	3,081.58	ADVERT SC 1862/2018- JVTAAK
458	85142	BURGER A DIVISION OF MEDIA 24	20180226	Clause 36(1)(a)(v)(d)	4,083.13	-	571.63	4,654.76	PUBLIC NOTICE 31/2018 TO BE PUBLISHED 08/03/2018
459	85349	OVERSTRAND HERALD	20180302	Clause 36(1)(a)(v)(d)	2,628.08	-	367.92	2,996.00	PUBLIC NOTICE NR 31/2018 TO BE PUBLISHED 08/03/2018
460	85351	BURGER A DIVISION OF MEDIA 24	20180302	Clause 36(1)(a)(v)(d)	4,800.00	-	672.00	5,472.00	ADVERT SC 1848/2018- SECURITY GAURDS H/T
461	85474	BURGER A DIVISION OF MEDIA 24	20180306	Clause 36(1)(a)(v)(d)	3,284.22	-	459.78	3,744.00	ADVERT SC 1848/2018- SECURITY GUARDS BURGER
462	85476	BURGER A DIVISION OF MEDIA 24	20180306	Clause 36(1)(a)(v)(d)	4,083.13	-	571.63	4,654.76	ADVERT SC 1848/2018 C/TIMES
463	85488	INDEPENDENT NEWSPAPERS (PTY) LTD	20180307	Clause 36(1)(a)(v)(d)	2,457.41	-	344.03	2,801.44	NOTICE NO: 32/2018 2ND ADJUSTMENTS BUDGET
464	85498	BURGER A DIVISION OF MEDIA 24	20180307	Clause 36(1)(a)(v)(d)	3,200.00	-	448.00	3,648.00	NOTICE NO: 32/2018 2ND ADJUSTMENTS BUDGET
465	85541	THEMBEKA PROPERTIES (PTY) LTD	20180307	Clause 36(1)(a)(v)(d)	2,112.00	-	295.68	2,407.68	ADVERT SC 1848+1861/2018
466	85586	THEMBEKA PROPERTIES (PTY) LTD	20180308	Clause 36(1)(a)(v)(d)	5,808.00	-	813.12	6,621.12	PLAAS NOTICE NR 33/2018, ERF 987 HEC, 1X IN UITGAWE VAN VILLAGE NEWS AFR ENG XHOSA
467	85616	THEMBEKA PROPERTIES (PTY) LTD	20180308	Clause 36(1)(a)(v)(d)	2,904.00	-	406.56	3,310.56	STREET NAMING POLICY 15 MARCH MN06/2018
468	85676	BURGER A DIVISION OF MEDIA 24	20180309	Clause 36(1)(a)(v)(d)	3,284.22	-	459.79	3,744.01	PLAAS NOTICE NO 34/2018 ERF 1544 1X IN UITGAWE VAN VILLAGE NEWS 20 MAART 2018 IN AFR ENG EN XHOSA
469	85784	THEMBEKA PROPERTIES (PTY) LTD	20180313	Clause 36(1)(a)(v)(d)	3,432.00	-	480.48	3,912.48	PUBLISH OF NOTICE 31/2018 1ST SV FOR 2017/2018 ON 15/03/2018 (SECOND AD)
470	85787	OVERSTRAND HERALD	20180313	Clause 36(1)(a)(v)(d)	2,628.08	-	367.92	2,996.00	PUBLISH OF NOTICE 31/2018 1ST SV FOR 2017/2018 ON 15/03/2018 (SECOND AD)
471	85789	BURGER A DIVISION OF MEDIA 24	20180313	Clause 36(1)(a)(v)(d)	4,080.00	-	571.20	4,651.20	ADVERT SC 1868/2018 TOWING SERVICES
472	85816	BURGER A DIVISION OF MEDIA 24	20180313	Clause 36(1)(a)(v)(d)	3,284.22	-	459.78	3,744.00	ADVERT SC 1861/2018 AND SC1878/2018
473	85817	BURGER A DIVISION OF MEDIA 24	20180313	Clause 36(1)(a)(v)(d)	8,166.25	-	1,143.27	9,309.52	ADVERT SC 1861/2018 AND SC1878/2018
474	85818	INDEPENDENT NEWSPAPERS (PTY) LTD	20180313	Clause 36(1)(a)(v)(d)	4,669.07	-	653.66	5,322.73	PLAAS NOTICE NR 39/2018 ERF 900 HVM 1X IN UITGAWE VAN VILLAGE NEWS AFR ENG XHOSA
475	85945	THEMBEKA PROPERTIES (PTY) LTD	20180316	Clause 36(1)(a)(v)(d)	2,904.00	-	406.56	3,310.56	ADVERT FOR OVERSTRAND HERALD, GANSBAAI COURANT AND HERMANUS TIME
476	85974	AYANDA MBANGA COMMUNICATIONS	20180316	Clause 36(1)(a)(v)(d)	5,431.88	-	760.46	6,192.34	ADVERT SC 1868/2018 TOWING SERVICES
477	86000	THEMBEKA PROPERTIES (PTY) LTD	20180316	Clause 36(1)(a)(v)(d)	2,904.00	-	406.56	3,310.56	ADVERT SC 1870+1871/2018
478	86027	INDEPENDENT NEWSPAPERS (PTY) LTD	20180319	Clause 36(1)(a)(v)(d)	7,107.00	-	994.98	8,101.98	ADVERT SC 1870+1871/2018
479	86029	BURGER A DIVISION OF MEDIA 24	20180319	Clause 36(1)(a)(v)(d)	4,536.80	-	635.15	5,171.95	ADVERT SC 1853/2018 - PLOT CLEARING
480	86033	BURGER A DIVISION OF MEDIA 24	20180319	Clause 36(1)(a)(v)(d)	3,284.22	-	459.78	3,744.00	ADVERT SC 1853/2018 - PLOT CLEARING
481	86035	THEMBEKA PROPERTIES (PTY) LTD	20180319	Clause 36(1)(a)(v)(d)	2,904.00	-	406.56	3,310.56	ADVERT SC 1875/2018 ERF 585 HEMEL EN AARDE
482	86074	BURGER A DIVISION OF MEDIA 24	20180320	Clause 36(1)(a)(v)(d)	3,284.22	-	459.78	3,744.00	

#	Request/ SCD #	Supplier	Date	Deviation in terms of Clause 36(1)(a)	Amount Operational	Amount Capital	VAT @ 15%	Value of the Deviation	Comments / Line discription
483	86075	THEMBEKA PROPERTIES (PTY) LTD	20180320	Clause 36(1)(a)(v)(d)	2,904.00	-	406.56	3,310.56	ADVERT SC 1874/2018 PROVISION OF SMALL WORK AND MAINTENANCE
484	86205	THEMBEKA PROPERTIES (PTY) LTD	20180322	Clause 36(1)(a)(v)(d)	3,168.00	-	443.52	3,611.52	ADVERT SC 1875/2018- ERF 585 HEMEL EN AARDE
485	86224	BURGER A DIVISION OF MEDIA 24	20180323	Clause 36(1)(a)(v)(d)	2,526.32	-	353.68	2,880.00	NOTICE NO: 45 OVERSIGHT REPORT
486	86225	BURGER A DIVISION OF MEDIA 24	20180323	Clause 36(1)(a)(v)(d)	5,894.74	-	825.26	6,720.00	NOTICE NO: 46/2018 DRAFT IDP & DRAFT SDBIP
487	86265	THEMBEKA PROPERTIES (PTY) LTD	20180323	Clause 36(1)(a)(v)(d)	2,904.00	-	406.56	3,310.56	ADVERT - BELLA ROSA LEASE PTN OF 249 HNC
488	86287	OVERSTRAND HERALD	20180326	Clause 36(1)(a)(v)(d)	2,628.08	-	367.92	2,996.00	3X HALF PAGE ADVERTS AFR ENG XHO: SPECIAL PUBLIC WARD MEETING 29/3/18
489	86289	BURGER A DIVISION OF MEDIA 24	20180326	Clause 36(1)(a)(v)(d)	8,506.50	-	1,190.91	9,697.41	ADVERTS SC 1869+1874/2018
490	86296	BURGER A DIVISION OF MEDIA 24	20180326	Clause 36(1)(a)(v)(d)	5,052.64	-	707.36	5,760.00	ADV - SPEC PUB WARD MEETING DRAFT 18/19 IDP REVIEW & BUDGET
491	86299	BURGER A DIVISION OF MEDIA 24	20180327	Clause 36(1)(a)(v)(d)	4,042.11	-	565.89	4,608.00	KENNISGEWING:48/2018 KONSEP BEGROTING 2018/2019- AFR/ENG/XHOS
492	86301	AYANDA MBANGA COMMUNICATIONS	20180327	Clause 36(1)(a)(v)(d)	4,909.62	-	687.33	5,596.95	PLASING VAN ADV. IN DIE OVERSTRAND HERALD VAN DO. 05/04/2018. AFR EN ENG CAM133395
493	86303	AYANDA MBANGA COMMUNICATIONS	20180327	Clause 36(1)(a)(v)(d)	8,571.70	-	1,200.03	9,771.73	PLASING VAN ADV IN DIE BURGER VAN SAT. 07/04/2018. AFRIKAANS CAM133395
494	86388	INDEPENDENT NEWSPAPERS (PTY) LTD	20180328	Clause 36(1)(a)(v)(d)	6,301.26	-	882.17	7,183.43	ADVERTS SC 1869+1874/2018
495	86392	THEMBEKA PROPERTIES (PTY) LTD	20180328	Clause 36(1)(a)(v)(d)	3,960.00	-	554.40	4,514.40	OVERSTRAND WARD MEETINGS - 30CM X 4COL. APRIL 2018
496	85449	QUBAAI HOTEL GOLF & SPA	20180306	Clause 36(1)(a)(v)(e)	2,600.00	-	-	2,600.00	ACCOMMODATION FOR S MADIKANE: CHECK IN 06 MAR 2018 AND CHECK OUT 08 MAR 2018
497	85174	UYLENNLEI RETREAT	20180226	Clause 36(1)(a)(v)(g)	18,870.00	-	-	18,870.00	LEADERSHIP WORKSHOP
498	85832	WATER INSTITUTE OF SOUTHERN AFRICA	20180314	Clause 36(1)(a)(v)(g)	34,860.00	-	4,880.40	39,740.40	WISA 2018 CONFERENCE
499	SCD3054/2018	NCC ENVIRONMENTAL SERVICES	20180423	Clause 36(1)(a)(i)	65,298.60	-	9,141.80	74,440.40	GROUND CREW SUPPORT AT PETERS GATE FIRE
500	SCD3054/2018	GREATER OVERBERG FIRE PROTECTION ASSOCIATION	20180423	Clause 36(1)(a)(i)	6,507.00	-	-	6,507.00	PAYMENT OF INVOICES FOR PETER'S GATE FIRE (PEARLY BEACH)
501	SCD3052/2018	OVERBERG GUN & AMMO	20180411	Clause 36(1)(a)(i)	28,000.00	-	-	28,000.00	AMMUNITION FOR RIOTS
502	SCD3055/2018	PROTECTION TESTING (CALTEST CC	20180412	Clause 36(1)(a)(i)	10,927.51	-	1,639.12	12,566.63	CABLE FAULT LOCATING BETWEEN ENGEN RMU TO MISTY WAY M/SUB -AS PER QUOTE 1834
503	SCD3058/2018	DUCHARME CONSULTING (PTY) LTD	20180423	Clause 36(1)(a)(ii)	26,000.00	-	3,900.00	29,900.00	RENEWAL OF ANNUAL MOVEABLE ASSET VERIFICATION APPLICATION LICENCE 1 APR 2018 TO MAR 2019
504	SCD3059/2018	ELITE INVESTHOLD (PTY) LTD	20180423	Clause 36(1)(a)(v)	7,796.00	-	1,169.40	8,965.40	PURCHASES OF STRAIGHT FIX REPAIR CLAMPS
505	SCD3014A/2018	EARLYWORX 282 (PTY) LTD (FPSA)	20180411	Clause 36(1)(a)(v)	28,947.37	-	4,052.63	33,000.00	POSTAGE/STAMPS, SAPO LICENCE FEE, SERVICE FEE & TELESET FEE FOR FRANKING MACHINE
506	SCD3056/2018	S AND R TRADING	20180423	Clause 36(1)(a)(v)	31,500.00	-	4,725.00	36,225.00	SPORT FIELD & GARDEN IRRIGATOR - MODEL SPORTSMAN 120 (SEE SPECS ATTACHED)
507	86657	FAIRBRIDGES WERTHEIM BECKER (O	20180405	Clause 36(1)(a)(v)(c)	802.00	-	112.28	914.28	OVE4/0114 EVICTION ERF 7238 OVERHILLS KLEINMOND
508	86658	FAIRBRIDGES WERTHEIM BECKER (O	20180405	Clause 36(1)(a)(v)(c)	858.00	-	120.12	978.12	OVE4/0120 ELEPHANT VENTURES AFRICA
509	86659	FAIRBRIDGES WERTHEIM BECKER (O	20180405	Clause 36(1)(a)(v)(c)	824.00	-	115.36	939.36	OVE4/0124 FIRE AT MORAVIAN CHURCH
510	86660	FAIRBRIDGES WERTHEIM BECKER (O	20180405	Clause 36(1)(a)(v)(c)	240.00	-	33.60	273.60	OVE4/0125 FIRE AT DEPARTMENT OF TRANSPORT AND PUBLIC WORKS
511	86661	FAIRBRIDGES WERTHEIM BECKER (O	20180405	Clause 36(1)(a)(v)(c)	4,444.00	-	622.16	5,066.16	OVE4/0127 BONNYBRAE FIRE SERVICES
512	86662	FAIRBRIDGES WERTHEIM BECKER (O	20180405	Clause 36(1)(a)(v)(c)	9,647.10	-	1,311.39	10,958.49	OVE4/0129 SECTION 62 APPEAL - ERF 2429 GREEN HAVEN SANDBAAI
513	86663	FAIRBRIDGES WERTHEIM BECKER AT	20180405	Clause 36(1)(a)(v)(c)	164,950.49	-	22,879.64	187,830.13	OVE4/0093 WATER & SANITATION SERVICES SOUTH AFRICA
514	86667	FAIRBRIDGES WERTHEIM BECKER AT	20180405	Clause 36(1)(a)(v)(c)	1,412.00	-	197.68	1,609.68	OVE4/0100 KARWYDERSKRAAL CONTRACTUAL DISPUTE
515	86668	FAIRBRIDGES WERTHEIM BECKER AT	20180405	Clause 36(1)(a)(v)(c)	22,913.88	-	2,867.95	25,781.83	OVE4/0106 FIRE SERVICES
516	86670	FAIRBRIDGES WERTHEIM BECKER (O	20180405	Clause 36(1)(a)(v)(c)	3,866.00	-	541.24	4,407.24	OVE4/0110 MR AT GROENEWALD EVICTION
517	86671	FAIRBRIDGES WERTHEIM BECKER (O	20180405	Clause 36(1)(a)(v)(c)	9,200.00	-	1,288.00	10,488.00	OVE4/0111 A & D JAARS
518	86672	FAIRBRIDGES WERTHEIM BECKER AT	20180405	Clause 36(1)(a)(v)(c)	4,244.00	-	594.16	4,838.16	OVE4/0005 HAWSTON SEA FARMS FOUNDATION PREMIER WC
519	86673	FAIRBRIDGES WERTHEIM BECKER AT	20180405	Clause 36(1)(a)(v)(c)	20,314.36	-	2,844.00	23,158.36	OVE4/0031 PARADISE PARK
520	86674	FAIRBRIDGES WERTHEIM BECKER AT	20180405	Clause 36(1)(a)(v)(c)	8,126.00	-	1,137.64	9,263.64	OVE4/0086 WHALECOVE MEMO
521	86676	FAIRBRIDGES WERTHEIM BECKER ATT	20180405	Clause 36(1)(a)(v)(c)	2,016.00	-	282.24	2,298.24	OVE4/0091 HERMANUS BEACH CLUB HOMEOWNERS ASSOCIATION
522	86677	FAIRBRIDGES WERTHEIM BECKER AT	20180405	Clause 36(1)(a)(v)(c)	4,621.50	-	647.01	5,268.51	OVE4/0092 MARKET SQUARE EVICTION
523	86716	VORSTER & STEYN INC	20180405	Clause 36(1)(a)(v)(c)	2,080.00	-	-	2,080.00	ERF 779 FISHERHAVEN TO SURVEYOR-GENERAL CAPE TOWN
524	86721	VORSTER & STEYN INC	20180405	Clause 36(1)(a)(v)(c)	1,128.00	-	109.20	1,237.20	REGULATION 68(1) ERF 1019 FRANSKRAAL TARIFF FEE
525	86724	VORSTER & STEYN INC	20180405	Clause 36(1)(a)(v)(c)	1,128.00	-	109.20	1,237.20	REGULATION 68(1) ERF 1180 & 1181 DE KELDERS TARIFF FEE
526	86725	VORSTER & STEYN INC	20180405	Clause 36(1)(a)(v)(c)	1,128.00	-	109.20	1,237.20	REGULATION 68(1) ERF 434 VAN DYKSBAAI TARIFF FEE
527	86728	VORSTER & STEYN INC	20180405	Clause 36(1)(a)(v)(c)	1,128.00	-	109.20	1,237.20	REGULATION 68(1) PTN 182/559 TARIFF FEE
528	86729	VORSTER & STEYN INC	20180405	Clause 36(1)(a)(v)(c)	1,128.00	-	109.20	1,237.20	REGULATION 68(1) ERVEN 248, 283, 369 & 404 VAN DYKSBAAI TARIFF FEE
529	86801	FAIRBRIDGES WERTHEIM BECKER (O	20180409	Clause 36(1)(a)(v)(c)	4.00	-	0.56	4.56	OVE4/0130 WHALECOVE HAVEN ILLEGAL BUILDING WORK
530	85818	INDEPENDENT NEWSPAPERS (PTY) L	20180313	Clause 36(1)(a)(v)(d)	2,211.66	-	309.63	2,521.29	ADVERT SC 1861/2018 AND SC1878/2018
531	86388	INDEPENDENT NEWSPAPERS (PTY) L	20180328	Clause 36(1)(a)(v)(d)	3,000.60	-	420.08	3,420.68	ADVERTS SC 1869+1874/2018
532	86503	THEMBEKA PROPERTIES (PTY) LTD	20180403	Clause 36(1)(a)(v)(d)	3,140.46	-	471.06	3,611.52	ERF 739 NORTHCLIFF : PROPOSED REZONING & DEPARTURE
533	86515	BURGER A DIVISION OF MEDIA 24	20180403	Clause 36(1)(a)(v)(d)	3,284.14	-	492.62	3,776.76	ADVERT SC 1880/2018- GB CARAVAN PARK
534	86528	BURGER A DIVISION OF MEDIA 24	20180403	Clause 36(1)(a)(v)(d)	4,799.90	-	719.98	5,519.88	PLAAS ADVERT X1 IN UITGAWE VAN HERM TIM 5 APR 2018. ERF 212 & 228 PLAAS AFDAKSRIVIER, AFR ENG XHOSA
535	86544	BURGER A DIVISION OF MEDIA 24	20180403	Clause 36(1)(a)(v)(d)	3,031.52	-	454.72	3,486.24	NOTICE OF WARD PUBLIC MEETINGS - APRIL 2018
536	86888	THEMBEKA PROPERTIES (PTY) LTD	20180410	Clause 36(1)(a)(v)(d)	3,432.00	-	514.80	3,946.80	ERF 4509, 29 DUKER STREET, NORTHCLIFF: REMOVAL OF RESTRICTIVE CONDITIONS, CONSENT USE & DEPARTURE
537	86945	INDEPENDENT NEWSPAPERS (PTY) L	20180411	Clause 36(1)(a)(v)(d)	2,211.67	-	331.74	2,543.41	ADVERT SC1876/2018 DIESEL BOILER O.C PARK
538	86948	BURGER A DIVISION OF MEDIA 24	20180411	Clause 36(1)(a)(v)(d)	4,083.13	-	612.46	4,695.59	ADVERT SC1876/2018 DIESEL BOILER O.C PARK
539	87148	THEMBEKA PROPERTIES (PTY) LTD	20180412	Clause 36(1)(a)(v)(d)	5,940.00	-	891.00	6,831.00	30CM X 6COL (A4 SIZE ADVERTISEMENT) - 17 APRIL 2018
540	87461	BURGER A DIVISION OF MEDIA 24	20180413	Clause 36(1)(a)(v)(d)	3,339.14	-	500.86	3,840.00	H TIMES ADVERT - 19/4/2018: OVERSTRAND SPORTS FESTIVAL
541	87638	BURGER A DIVISION OF MEDIA 24	20180418	Clause 36(1)(a)(v)(d)	4,423.39	-	663.50	5,086.89	ADVERT SEC116 SC1660/2015 - KONICA MINOLTA
542	87639	INDEPENDENT NEWSPAPERS (PTY) L	20180418	Clause 36(1)(a)(v)(d)	3,194.62	-	479.19	3,673.81	ADVERT SEC116 SC1660/2015 - KONICA MINOLTA
543	87649	AYANDA MBANGA COMMUNICATIONS (	20180423	Clause 36(1)(a)(v)(d)	5,627.46	-	844.10	6,471.56	PLASING VAN ADVERTENSIE IN HERMANUS TIMES VAN DO
544	87664	BURGER A DIVISION OF MEDIA 24	20180425	Clause 36(1)(a)(v)(d)	4,083.13	-	612.46	4,695.59	26/04/2018 - AFR & ENG CAM133631
545	87665	INDEPENDENT NEWSPAPERS (PTY) L	20180425	Clause 36(1)(a)(v)(d)	3,000.60	-	450.09	3,450.69	ADVERT SC 1883/2018- VEHICLE TEST STATION
546	85424	PRESTIGE HOTEL (PARADE HOTEL)	20180306	Clause 36(1)(a)(v)(e)	9,652.18	-	1,447.82	11,100.00	ACCOMMODATION FOR2 PEOPLE [5 NIGHTS].INDABA 2018
547	86484	FLIGHT SPECIALS	20180403	Clause 36(1)(a)(v)(e)	7,135.36	-	1,070.30	8,205.66	RETURN FLIGHTS - CAPE TOWN TO DURBAN.
548	87351	TRAVELGROUND.COM	20180413	Clause 36(1)(a)(v)(e)	1,913.05	-	286.95	2,200.00	ACCOMMODATION FOR I WITBOOI WESTERN CAPE TRAINING IDMS AND SIPDM
549	87653	FLIGHT SPECIALS	20180423	Clause 36(1)(a)(v)(e)	5,108.02	-	766.20	5,874.22	RETURN FLIGHT FROM CAPE TOWN TO DURBAN INCLUDING CAR HIRE.
550	86099	INSTITUTE OF MUNICIPAL ENGINEE	20180320	Clause 36(1)(a)(v)(f)	2,456.14	-	343.86	2,800.00	WATER AND WASTEWATER TREATMENT TRAINING 16-18 APRIL 2018
551	86319	ENGINEERING COUNCIL OF SOUTH A	20180327	Clause 36(1)(a)(v)(f)	3,362.97	-	504.45	3,867.42	ANNUAL FEES ECSA ENGINEERING COUNCIL SA - TP STEENBERG - REF NO L201120606
552	86469	ENGINEERING COUNCIL OF SOUTH A	20180329	Clause 36(1)(a)(v)(f)	3,362.97	-	504.45	3,867.42	2018 MEMBERSHIP FEES H BLIGNAUT L930464
553	86864	ENGINEERING COUNCIL OF SOUTH A	20180410	Clause 36(1)(a)(v)(f)	2,365.31	-	354.80	2,720.11	MEMBERSHIP FEES 2018 S MULLER 970666
554	86271	WESGRO	20180326	Clause 36(1)(a)(v)(f)	21,500.00	-	-	21,500.00	INDABA 2018 PARTICIPATION - DATE: 08 - 10 MAY 2018
555	86418	STEEL AND ENGINEERING INDUSTRI	20180329	Clause 36(1)(a)(v)(g)	3,141.75	-	471.26	3,613.01	THEORY AND CALCULATION OF CONTRACT PRICE ADJUSTMENT WORKSHOP 19 APRIL 2018, JZ VAN DER MERWE
556	87644	IMFO - JOHANNESBURG	20180420	Clause 36(1)(a)(v)(g)	5,217.40	-	782.60	6,000.00	DEVELOPING FUTURE LEADERS WORKSHOP 23 & 24 APRIL 2018
557	77261	RJ COURIERS	20170710	Clause 36(1)(a)(v)(h)	2,186.60	-	306.12	2,492.72	COLLECTION AND DELIVERY OF PARCELS
558	86872	SHERIFF PRETORIA CENTRAL - SEB	20180410	Clause 36(1)(a)(v)(i)	4,347.83	-	652.17	5,000.00	JAARORDER - SHERIFF PRETORIA CENTRAL
559	86873	SHERIFF CENTURION WEST - BUYS	20180410	Clause 36(1)(a)(v)(i)	5,000.00	-	-	5,000.00	JAARORDER - SHERIFF CENTURION WEST
560	87660	ACTING SHERIFF CAPE TOWN WEST	20180424	Clause 36(1)(a)(v)(i)	4,347.83	-	652.17	5,000.00	JAARORDER - CAPE TOWN WEST (ACTING)
561	SCD3062/2018	P ZAAYMAN	20180507	Clause 36(1)(a)(i)	1,100.00	-	-	1,100.00	PROCUREMENT OF FOOD FOR LAW ENFORCEMENT OFFICIALS DURING RIOTS IN GANSBAAI
562	SCD3066/2018	RED ANT SECURITY RELOCATION &	20180531	Clause 36(1)(a)(i)	1,473,214.52	-	220,982.18	1,694,196.70	PROTECTION SERVICES INVOICE - RA300CT - SAFEGUARDING AND EVICTION SERVICES

#	Request/ SCD #	Supplier	Date	Deviation in terms of Clause 36(1)(a)	Amount Operational	Amount Capital	VAT @ 15%	Value of the Deviation	Comments / Line dscription
563	SCD3067/2018	SANDBAAI SAAL BESTUURSKOMITEE	20180530	Clause 36(1)(a)(i)	2,955.00	-	-	2,955.00	USE OF SANDBAAI HALL FROM 26/03/2018 - 28/03/2018
564	SCD3057/2018	BUCCO HERMANUS	20180508	Clause 36(1)(a)(v)	-	22,329.96	3,349.49	25,679.45	SUPPLY AND DELIVERY OF BUILDING MATERIALS FOR ALTERATIONS AND ADDITIONS TO OVERHILLS COMMUNITY HALL, KLEINMOND
		KAAP AGRI BEDRYF BPK			-	17,531.90	2,629.79	20,161.69	
		COASTAL TRUSSES (EDMS) BPK			-	26,566.72	3,985.01	30,551.73	
565	SCD3061/2018	GJD CONSULTING (PTY) LTD	20180521	Clause 36(1)(a)(v)	80,000.00	-	-	80,000.00	RESEARCH AND WITING UP OF A FUNDING PROPOSAL FOR THE RURAL INFRASTRUCTURE DEVELOPMENT PROGRAMME (DRDLR)
566	SCD3063/2018	BUILDERS TRADE DEPOT, BUILDERS COASTAL TRUSSES (EDMS) BPK	20180507	Clause 36(1)(a)(v)	144,523.48	-	21,678.52	166,202.00	CONVERSION OF OLD CLINIC BUILDING TO OFFICES
567	SCD3064/2018	WORK DYNAMICS (PTY) LTD	20180522	Clause 36(1)(a)(v)	26,006.00	-	3,900.90	29,906.90	PROVIDE MARKET-RELATED REMUNERATION INFO FOR SENIOR MANAGERS REPORTING DIRECTLY TO MUNICIPAL MANAGER
568	SCD3065/2018	DRAGER SOUTH AFRICA (PTY) LTD	20180511	Clause 36(1)(a)(v)	13,680.00	-	2,052.00	15,732.00	TEST, SERVICE AND REPAINT OF SELF CONTAINED BREATHING APPARATUS
569	87722	FAIRBRIDGES WERTHEIM BECKER AT	20180503	Clause 36(1)(a)(v)(c)	2,606.00	-	390.90	2,996.90	OVE4/0005 HAWSTON SEA FARMS FOUNDATION
570	87723	FAIRBRIDGES WERTHEIM BECKER AT	20180503	Clause 36(1)(a)(v)(c)	47,066.63	-	7,059.47	54,126.10	OVE4/0031 PARADISE PARK
571	87724	FAIRBRIDGES WERTHEIM BECKER AT	20180503	Clause 36(1)(a)(v)(c)	61,968.00	-	9,295.20	71,263.20	OVE4/0053 BABOON CONTROL
572	87726	FAIRBRIDGES WERTHEIM BECKER AT	20180503	Clause 36(1)(a)(v)(c)	800.00	-	120.00	920.00	OVE4/0073 ERF 1163 PRINGLE BAY
573	87728	FAIRBRIDGES WERTHEIM BECKER AT	20180503	Clause 36(1)(a)(v)(c)	1,458.00	-	218.70	1,676.70	OVE4/0086 WHALECOVE MEMO
574	87730	FAIRBRIDGES WERTHEIM BECKER ATT	20180503	Clause 36(1)(a)(v)(c)	500.00	-	75.00	575.00	OVE4/0091 HERMANUS BEACH CLUB HOMEOWNERS ASSOCIATION
575	87735	FAIRBRIDGES WERTHEIM BECKER AT	20180503	Clause 36(1)(a)(v)(c)	74,542.02	-	11,180.54	85,722.56	OVE4/0093 WATER & SANITATION SERVICES
576	87738	FAIRBRIDGES WERTHEIM BECKER AT	20180504	Clause 36(1)(a)(v)(c)	3,608.00	-	541.20	4,149.20	OVE4/0106 FIRE SERVICES
577	87739	FAIRBRIDGES WERTHEIM BECKER (O	20180504	Clause 36(1)(a)(v)(c)	3,379.00	-	506.85	3,885.85	OVE4/0110 MR AT GROENEWALD
578	87740	FAIRBRIDGES WERTHEIM BECKER (O	20180504	Clause 36(1)(a)(v)(c)	32,603.88	-	4,303.07	36,906.95	OVE4/0111 A & D JAARS
579	87741	FAIRBRIDGES WERTHEIM BECKER (O	20180504	Clause 36(1)(a)(v)(c)	400.00	-	60.00	460.00	OVE4/0120 ELEPHANT VENTURES AFRICA
580	87742	FAIRBRIDGES WERTHEIM BECKER (O	20180504	Clause 36(1)(a)(v)(c)	39,832.00	-	5,974.80	45,806.80	OVE4/0123 AMENDMENTS TO THE SCM POLICY
581	87743	FAIRBRIDGES WERTHEIM BECKER (O	20180504	Clause 36(1)(a)(v)(c)	3,504.00	-	525.60	4,029.60	OVE4/0127 BONNYBRAE FIRE SERVICES
582	87744	FAIRBRIDGES WERTHEIM BECKER (O	20180504	Clause 36(1)(a)(v)(c)	31,914.00	-	4,787.10	36,701.10	OVE4/0129 SECTION 62 APPEAL ERF 2429 GREEN HAVEN SANDBAAI
583	87747	FAIRBRIDGES WERTHEIM BECKER (O	20180504	Clause 36(1)(a)(v)(c)	3,902.00	-	585.30	4,487.30	OVE4/0131 URGENT INTERDICT HERMANUS
584	87748	FAIRBRIDGES WERTHEIM BECKER (O	20180504	Clause 36(1)(a)(v)(c)	6,688.40	-	965.34	7,653.74	OVE4/0132 URGENT INTERDICT ERF 210 SANDBAAI
585	87749	FAIRBRIDGES WERTHEIM BECKER (O	20180504	Clause 36(1)(a)(v)(c)	16,147.52	-	2,148.73	18,296.25	OVE4/0133 ERF 6752 & 5462 KLEINMOND
586	87750	FAIRBRIDGES WERTHEIM BECKER (O	20180504	Clause 36(1)(a)(v)(c)	5,219.67	-	473.65	5,693.32	OVE4/0134 URGENT INTERDICT - PORTION 25 OF FARM 644 STANFORD
587	87751	FAIRBRIDGES WERTHEIM BECKER (O	20180504	Clause 36(1)(a)(v)(c)	23,248.00	-	3,487.20	26,735.20	OVE4/0135 FLOODING ON PROTEA ROAD
588	87752	FAIRBRIDGES WERTHEIM BECKER (O	20180504	Clause 36(1)(a)(v)(c)	6,600.00	-	990.00	7,590.00	OVE4/0136
589	87834	FAIRBRIDGES WERTHEIM BECKER (O	20180514	Clause 36(1)(a)(v)(c)	4.00	-	0.56	4.56	OVE4/0130 WHALECOVE - ILLEGAL BUILDING WORK
590	87836	FAIRBRIDGES WERTHEIM BECKER (O	20180514	Clause 36(1)(a)(v)(c)	12,170.00	-	1,703.80	13,873.80	OVE4/0133 ERF 6752 & 5462 KLEINMOND
591	87962	FAIRBRIDGES WERTHEIM BECKER (O	20180529	Clause 36(1)(a)(v)(c)	10,490.16	-	1,573.52	12,063.68	OVE4/0134 URGENT INTERDICT - STANFORD
592	87963	FAIRBRIDGES WERTHEIM BECKER (O	20180529	Clause 36(1)(a)(v)(c)	28,425.14	-	4,263.77	32,688.91	OVE4/0132 URGENT INTERDICT ERF 210 GANSBAAI
593	87964	FAIRBRIDGES WERTHEIM BECKER (O	20180529	Clause 36(1)(a)(v)(c)	61,849.28	-	9,277.39	71,126.67	OVE4/0131 URGENT INTERDICT HERMANUS
594	87874	INDEPENDENT NEWSPAPERS (PTY) L	20180515	Clause 36(1)(a)(v)(d)	2,211.67	-	331.74	2,543.41	ADVERT SC 1887/2018 SPATIAL DEVELOPMENT R KUCHAR
595	87875	BURGER A DIVISION OF MEDIA 24	20180515	Clause 36(1)(a)(v)(d)	4,083.13	-	612.46	4,695.59	ADVERT SC 1887/2018 SPATIAL DEVELOPMENT R KUCHAR
596	87882	INDEPENDENT NEWSPAPERS (PTY) L	20180516	Clause 36(1)(a)(v)(d)	6,143.50	-	921.52	7,065.02	SECTION 116, SC1601/2016 AND SC 16765/2016
597	87883	THEMBEKA PROPERTIES (PTY) LTD	20180516	Clause 36(1)(a)(v)(d)	3,960.00	-	594.00	4,554.00	SECTION 116 SC 1601/2016, SC 1675/2016
598	87884	BURGER A DIVISION OF MEDIA 24	20180516	Clause 36(1)(a)(v)(d)	8,166.25	-	1,224.93	9,391.18	SECTION 116 SC1601/2016, SC1675/2016
599	87887	THEMBEKA PROPERTIES (PTY) LTD	20180517	Clause 36(1)(a)(v)(d)	3,696.00	-	554.40	4,250.40	ERF 905, VERMONT: REMOVAL OF RESTRICTIVE CONDITIONS, CONSENT USE, DEPARTURE
600	87947	AYANDA MBANGA COMMUNICATIONS (	20180525	Clause 36(1)(a)(v)(d)	9,950.03	-	1,492.50	11,442.53	PLASING VAN ADVERTENSIE IN DIE HERMANUS TIMES VAN DO 31/05/2018 AFR & ENG CAM133880
601	86834	FLIGHT SPECIALS	20180409	Clause 36(1)(a)(v)(e)	6,435.23	-	830.82	7,266.05	CAR RENTAL - DURBAN AND SURROUNDING AREAS.INDABA 2018
602	87672	PAVILION HOTEL	20180426	Clause 36(1)(a)(v)(e)	5,373.70	-	806.05	6,179.75	ACCOMMODATION FOR MR MADIKANE FOR 5 NIGHTS (BREAKFAST INCLUDED)
603	87933	CAPE TOWN LODGE	20180522	Clause 36(1)(a)(v)(e)	2,456.14	-	343.86	2,800.00	ACCOMMODATION FOR PENELOPE APLOON ATTENDING EMISSIONS COURSE AT CAPE TOWN LODGE 28-30 MAY
604	87953	FLIGHT SPECIALS	20180525	Clause 36(1)(a)(v)(e)	2,658.65	-	398.79	3,057.44	RETURN TICKETS FROM CAPE TOWN INTERNATIONAL TO OR TAMBO
605	87820	THE INSTITUTE OF INTERNAL AUDI	20180514	Clause 36(1)(a)(v)(f)	9,795.00	-	1,469.25	11,264.25	STAFF MEMBERSHIP RENEWAL TO THE INSTITUTE OF INTERNAL AUDITORS FOR JUNE 2018 - MAY 2019
606	87770	SBS CONFERENCES	20180509	Clause 36(1)(a)(v)(g)	6,800.00	-	1,020.00	7,820.00	WCPDF 2018 INV 17563. STEPHEN MULLER
607	87946	IMFO - JOHANNESBURG	20180525	Clause 36(1)(a)(v)(g)	3,495.65	-	524.35	4,020.00	REGISTRATION FEES FOR WC BRANCH OF CIGFARO CONFERENCE, 4-5 MAY 2018
608	SCD3070/2018	ABB SOUTH AFRICA (PTY) LTD	20180619	Clause 36(1)(a)(i)	20,889.65	-	3,133.45	24,023.10	SERVICE AND REPAIR 2 X HD4 / LMT 11000 VOLT CIRCUIT BREAKERS. INSTALLATION OF CIVIL SERVICES AT THE MARIKANA INFORMAL AREA IN ZWELIHLE
609	SCD3074/2018	ALAN BAILEY CIVIL ENGINEERING AND CON	20180629	Clause 36(1)(a)(i)	-	493,341.74	74,001.26	567,343.00	ACCOMMODATION FOR COUNCILLORS AFFECTED BY THE CIVIL UNREST IN ZWELIHLE ON 26 & 27 MARCH 2018
610	SCD3053/2018	ZOETE INVAL TRAVELLERS LODGE	20180614	Clause 36(1)(a)(i)	614.04	-	85.96	700.00	ACCOMMODATION FOR COUNCILLORS AFFECTED BY THE CIVIL UNREST IN ZWELIHLE ON 16 & 18 MAY 2018
611	SCD3053A/2018	WHALE COAST LODGE	20180614	Clause 36(1)(a)(i)	12,350.00	-	-	12,350.00	ACCOMMODATION FOR COUNCILLORS AFFECTED BY THE CIVIL UNREST IN ZWELIHLE ON 16 & 18 MAY 2018
612	SCD30148/2017	ALOE HOUSE GUEST LODGE	20180614	Clause 36(1)(a)(i)	6,654.00	-	-	6,654.00	POSTAGE/STAMPS, SAPO LICENCE FEE, SERVICE FEE & TELESAT FEE FOR FRANKING MACHINE
613	SCD30148/2017	WHALE COAST LODGE	20180614	Clause 36(1)(a)(i)	600.00	-	-	600.00	REPAIR OF FOUNTAIN PUMP
614	SCD3068/2018	EARLYWORX 282 (PTY) LTD (FPSA)	20180621	Clause 36(1)(a)(v)	34,782.61	-	5,217.39	40,000.00	MEDICAL FOLLOW UP EXAMINATIONS
615	SCD3068/2018	FLO-RITE IRRIGATION	20180612	Clause 36(1)(a)(v)	1,782.61	-	267.39	2,050.00	DOWNLOAD OF PROGRAM OF FAULTY HARBOUR ROAD TRAFFIC LIGHT
616	SCD3069/2018	HANEKOM SE	20180604	Clause 36(1)(a)(v)	4,255.00	-	-	4,255.00	PROCUREMENT OF ADDITIONAL MICROSOFT SQL LICENSES
617	87993	FAIRBRIDGES WERTHEIM BECKER AT	20180604	Clause 36(1)(a)(v)(c)	30,144.09	-	4,521.62	34,665.71	OVE4/0031 PARADISE PARK
618	87994	FAIRBRIDGES WERTHEIM BECKER AT	20180604	Clause 36(1)(a)(v)(c)	20,188.00	-	3,028.20	23,216.20	OVE4/0053 BABOON CONTROL
619	87999	FAIRBRIDGES WERTHEIM BECKER AT	20180604	Clause 36(1)(a)(v)(c)	800.00	-	120.00	920.00	OVE4/0073 ERF 1163 PRINGLE BAAI
620	88003	FAIRBRIDGES WERTHEIM BECKER AT	20180604	Clause 36(1)(a)(v)(c)	6,686.00	-	1,002.90	7,688.90	OVE4/0086 WHALE COVE MEMO
621	88005	FAIRBRIDGES WERTHEIM BECKER ATT	20180604	Clause 36(1)(a)(v)(c)	76.00	-	11.40	87.40	OVE4/0091 HERMANUS BEACH CLUB
622	88007	FAIRBRIDGES WERTHEIM BECKER AT	20180604	Clause 36(1)(a)(v)(c)	80.00	-	12.00	92.00	OVE4/0092 MARKET SQUARE
623	88008	FAIRBRIDGES WERTHEIM BECKER AT	20180604	Clause 36(1)(a)(v)(c)	6,349.84	-	952.47	7,302.31	OVE4/0093 WATER & SANITATION SERVICES
624	88014	FAIRBRIDGES WERTHEIM BECKER (O	20180604	Clause 36(1)(a)(v)(c)	1,680.00	-	252.00	1,932.00	OVE4/0110 MR AT GROENEWALD EVICTION
625	88015	FAIRBRIDGES WERTHEIM BECKER (O	20180604	Clause 36(1)(a)(v)(c)	10,535.63	-	1,580.34	12,115.97	OVE4/0111 A & D JAARS
626	88016	FAIRBRIDGES WERTHEIM BECKER (O	20180604	Clause 36(1)(a)(v)(c)	640.00	-	96.00	736.00	OVE4/0120 ELEPHANT VENTURES AFRICA
627	88018	FAIRBRIDGES WERTHEIM BECKER (O	20180604	Clause 36(1)(a)(v)(c)	820.00	-	123.00	943.00	OVE4/0124 FIRE AT MORAVIAN CHURCH
628	88019	FAIRBRIDGES WERTHEIM BECKER (O	20180604	Clause 36(1)(a)(v)(c)	820.00	-	123.00	943.00	OVE4/0125 FIRE AT DEPARTMENT OF TRANSPORT
629	88020	FAIRBRIDGES WERTHEIM BECKER (O	20180604	Clause 36(1)(a)(v)(c)	1,280.00	-	192.00	1,472.00	OVE4/0126 KIDBROOKE ESTATE FOUL SEWER PUMPSTATION
630	88030	FAIRBRIDGES WERTHEIM BECKER (O	20180604	Clause 36(1)(a)(v)(c)	6,524.00	-	978.60	7,502.60	OVE4/0127 BONNYBRAE FIRE SERVICES
631	88031	FAIRBRIDGES WERTHEIM BECKER (O	20180604	Clause 36(1)(a)(v)(c)	1,368.00	-	205.20	1,573.20	OVE4/0131 URGENT INTERDICT HERMANUS
632	88033	FAIRBRIDGES WERTHEIM BECKER (O	20180605	Clause 36(1)(a)(v)(c)	240.00	-	36.00	276.00	OVE4/0132 URGENT INTERDICT ERF 210 GANSBAAI
633	88034	FAIRBRIDGES WERTHEIM BECKER (O	20180605	Clause 36(1)(a)(v)(c)	23,012.94	-	2,498.54	25,511.48	OVE4/0133 ERF 6752 & 5462 KLEINMOND
634	88035	FAIRBRIDGES WERTHEIM BECKER (O	20180605	Clause 36(1)(a)(v)(c)	6.00	-	0.90	6.90	OVE4/0134 URGENT INTERDICT - PORTION 25 OF FRAR 644 STANFORD
635	88036	FAIRBRIDGES WERTHEIM BECKER (O	20180605	Clause 36(1)(a)(v)(c)	30,127.37	-	4,292.23	34,419.60	OVE4/0135 FLOODING IN PROTEA ROAD
636	88037	FAIRBRIDGES WERTHEIM BECKER (O	20180605	Clause 36(1)(a)(v)(c)	42,350.00	-	6,352.50	48,702.50	OVE4/0136 REMOVAL OF RESTRICTIVE CONDITIONS ON TITLE DEED
637	88043	FAIRBRIDGES WERTHEIM BECKER (O	20180605	Clause 36(1)(a)(v)(c)	6,358.33	-	951.50	7,309.83	OVE4/0137 ERF 5027 ONRUSRIEVER PIPELINE SERVITUDE
638	88044	FAIRBRIDGES WERTHEIM BECKER (O	20180605	Clause 36(1)(a)(v)(c)	600.00	-	90.00	690.00	CHANTECLAIR
639	86879	BURGER A DIVISION OF MEDIA 24	20180410	Clause 36(1)(a)(v)(d)	3,795.65	-	569.35	4,365.00	OVE4/0138 ERF 939 AMANA RESORT
640	86884	THEMBEKA PROPERTIES (PTY) LTD	20180410	Clause 36(1)(a)(v)(d)	2,355.34	-	353.30	2,708.64	FINAL IDP NOTICE
641	88046	INDEPENDENT NEWSPAPERS (PTY) L	20180606	Clause 36(1)(a)(v)(d)	2,457.40	-	368.61	2,826.01	FINAL IDP NOTICE
642	88048	BURGER A DIVISION OF MEDIA 24	20180606	Clause 36(1)(a)(v)(d)	4,083.12	-	612.47	4,695.59	ADVERT SC 1885/2018 CHEMICAL CONTROL
643	88049	THEMBEKA PROPERTIES (PTY) LTD	20180606	Clause 36(1)(a)(v)(d)	2,640.00	-	396.00	3,036.00	ADVERT SC 1885/2018 CHEMICAL CONTROL OF WEEDS

#	Request/ SCD #	Supplier	Date	Deviation in terms of Clause 36(1)(a)	Amount Operational	Amount Capital	VAT @ 15%	Value of the Deviation	Comments / Line discription
644	88052	BURGER A DIVISION OF MEDIA 24	20180606	Clause 36(1)(a)(v)(d)	3,711.30	-	556.70	4,268.00	PLAAS ADVERTENSIE OP 07/06/2018:KENNISGEWING 74/2018-BEGRO & TARIWE 2018/2019 FIN JAAR-AFR/ENG/XHOS
645	88053	THEMBEKA PROPERTIES (PTY) LTD	20180606	Clause 36(1)(a)(v)(d)	2,112.00	-	316.80	2,428.80	PLAAS ADVERTENSIE OP 12/06/2018:KENNISGEWING 74/2018-BEGRO & TARIWE 2018/2019 FIN JAAR-AFR/ENG/XHOS
646	88066	AYANDA MBANGA COMMUNICATIONS (	20180608	Clause 36(1)(a)(v)(d)	4,853.78	-	728.07	5,581.85	PLASING VAN ADV. IN DIE HERMANUS TIMES VAN DO 14/06/2018 AFR EN ENG CAM133997
647	88085	THEMBEKA PROPERTIES (PTY) LTD	20180612	Clause 36(1)(a)(v)(d)	2,160.00	-	324.00	2,484.00	PLAAS NOTICE NR 77/2018 ERF 504 HFH 1X IN UITGAWE VAN VILLAGE NEWS AFR ENG XHOSA
648	88118	AYANDA MBANGA COMMUNICATIONS (	20180618	Clause 36(1)(a)(v)(d)	5,627.44	-	844.12	6,471.56	PLASING VAN GROEPADVERTENSIE IN DIE HERMANUS TIMES VAN 21/06/2018 ENG EN AFR CAM134093
649	88119	AYANDA MBANGA COMMUNICATIONS (	20180618	Clause 36(1)(a)(v)(d)	5,627.44	-	844.12	6,471.56	PLASING VAN GROEPADVERTENSIE IN DIE HERMANUS TIMES VAN 21/06/2018 ENG & AFR CAM134095
650	88120	AYANDA MBANGA COMMUNICATIONS (	20180618	Clause 36(1)(a)(v)(d)	14,694.34	-	2,204.15	16,898.49	PLASING VAN ENGELSE GROEPSADVERTENSIE IN DIE CAPE TIMES VAN 25/06/2018 CAM134094
651	88139	INDEPENDENT NEWSPAPERS (PTY) L	20180620	Clause 36(1)(a)(v)(d)	2,703.14	-	405.47	3,108.61	ADVERT SC 1890-BULK WATER WORKS
652	88142	BURGER A DIVISION OF MEDIA 24	20180620	Clause 36(1)(a)(v)(d)	4,083.12	-	612.47	4,695.59	ADVERT SC 1890-BULK WATER WORKS
653	88165	OVERSTRAND HERALD	20180626	Clause 36(1)(a)(v)(d)	5,068.44	-	760.26	5,828.70	DATABASE ADVERTS - 3 LANGUAGES
654	88166	GANSBAAI COURANT BK	20180626	Clause 36(1)(a)(v)(d)	3,939.12	-	590.87	4,529.99	DATABASE ADVERTS - 3 LANGUAGES
655	88167	BURGER A DIVISION OF MEDIA 24	20180626	Clause 36(1)(a)(v)(d)	5,103.91	-	765.58	5,869.49	DATABASE ADVERTS - 3 LANGUAGES
656	88168	BURGER A DIVISION OF MEDIA 24	20180626	Clause 36(1)(a)(v)(d)	8,881.83	-	1,332.27	10,214.10	DATABASE ADVERTS - 3 LANGUAGES
657	88169	INDEPENDENT NEWSPAPERS (PTY) L	20180626	Clause 36(1)(a)(v)(d)	4,914.80	-	737.22	5,652.02	DATABASE ADVERTS - 3 LANGUAGES
658	88127	FEATHERS INN	20180619	Clause 36(1)(a)(v)(e)	1,974.79	-	296.21	2,271.00	ACCOMMODATION FOR R LOUW - MENTORING PROGRAMME PIKETBERG
659	88136	FLIGHT SPECIALS	20180620	Clause 36(1)(a)(v)(e)	31,980.00	-	-	31,980.00	1X AIR TICKET FROM CAPE TOWN TO SAN DIEGO RETURN
660	88147	6 ON KLOOF GUESTHOUSE	20180621	Clause 36(1)(a)(v)(e)	2,840.00	-	-	2,840.00	ACCOMMODATION FOR N MBUQU IN BREDASDORP (MFMA COURSE)
661	88157	FLIGHT SPECIALS	20180625	Clause 36(1)(a)(v)(e)	4,839.01	-	725.85	5,564.86	FLIGHT FOR MR SOLOMZI MADIKANE: CAPE TOWN TO PORT ELIZABETH
662	88158	PREMIER HOTEL REGENT (EAST LON	20180625	Clause 36(1)(a)(v)(e)	3,260.87	-	489.13	3,750.00	ACCOMMODATION FOR MR SOLOMZI MADIKANE
663	88159	GARDEN COURT EAST LONDON	20180625	Clause 36(1)(a)(v)(e)	1,500.48	-	225.07	1,725.55	ACCOMMODATION FOR MR SOLOMZI MADIKANE
TOTAL				663	R 9,383,080.11	R 1,032,405.47	R 1,350,934.61	R 11,766,420.20	

SUPPLY CHAIN MANAGEMENT REPORTING IN TERMS OF CLAUSE 36(2) OF THE SCM POLICY		
MINOR BREACHES RATIFIED IN TERMS OF CLAUSE 36(1)(B) OF THE SCM POLICY - OVERSTRAND MUNICIPALITY - 2017/2018 FINANCIAL YEAR		
#	SCMMB #	REASON
1	SCMMB 001/2017	COMMUNICATION WITH BIDDERS WITHOUT PERMISSION FROM THE CHAIRPERSON OF THE BID ADJUDICATION COMMITTEE.
2	SCMMB 002/2018	COMMUNICATION WITH BIDDERS WITHOUT PERMISSION FROM THE CHAIRPERSON OF THE BID ADJUDICATION COMMITTEE.

SUPPLY CHAIN MANAGEMENT - REGULATION 45 DISCLOSURE TO THE ANNUAL FINANCIAL STATEMENTS 2017/2018
AWARDS TO CLOSE FAMILY MEMBERS OF PERSONS IN THE SERVICE OF THE STATE IN EXCESS OF R2 000 IN TERMS OF CLAUSE 45 OF THE POLICY FOR THE PERIOD 01 JULY 2017 - 30 JUNE 2018

No.	Creditor Name	Relationship	Person In The Service Of The State	Capacity	Value (Excl Vat)
1	A2 LOODGIETERS CC	SPOUSE	BEATRIX MAGDALENA NEL	Prison Warden (Department of Correction Services)	2,473,630.39
2	APPEL VM	SPOUSE	DELICIA APPEL	Marketing & Communications Officer (SANBI)	80,750.00
3	ARENDSE RW	SPOUSE	ESMARILDA ARENDSE	Teacher (Depart of Western Cape)	568,714.08
4	BERGSTAN SOUTH AFRICA	SPOUSE	JACQUELINE BEUKES	Social Worker (Department of Social Services)	80,171.64
5	BOLAND VALUERS	SPOUSE	ESTER GROENEWALD	Part-time Councillor (Stellenbosch Municipality)	243,800.00
6	CONLOG (PTY) LTD	SPOUSE	MRS N MOODLEY	DIRECTOR: INFORMATRICS, DEPT OF HEALTH	8,223.18
7	CSM CONSULTING SERVICES (PTY) LTD	CHILD	ANDRE VANCOILLIE	Chief Town Planner (Department of Environmental)	46,975.00
8	D & J VERVOER	PARENT	JC VERMEULEN (HATIE)	Accountant: Revenue (Overstrand Municipality)	45,298.15
9	DJ MAGIC	PARENT	LOWIES ADONIS, DRIVE	Driver, Refuse (Overstrand Municipality)	39,050.00
10	DU PLESSIS AA (ANGIES CATERING)	CHILD	BRONWYN DU PLESSIS	Temp LED (Overstrand Municipality)	18,750.00
11	ENGELBRECHT & SCORGIE TEKENKANTOOR BK	SPOUSE	CARLOW ENGELBRECHT	ICT Administrator (Overstrand Municipality)	385,297.34
13	FOUR HELPS ENTERPRISE	SPOUSE	STEPHEN WILLIAMS & M	Clerk: Operational (Overstrand Municipality)	57,812.00
14	GREATER OVERBERG FIRE PROTECTION ASSOCIATION	CHILD	DR PAM ALBERTYN	National Parks	54,272.00
15	HENRY MOSES SPANDIEL PROJECTS	SPOUSE	EC SPANDIEL	Teacher (Western Cape Dept of Education)	812,222.54
16	IKAPA RETICULATION & FLOW	SPOUSE	SOPHIA FRANCES ANITA	Teacher (Western Cape Dept of Education)	4,356,727.52
17	JORDAAN BJ	SPOUSE	MERLE JORDAAN	Teacher (Depart of Western Cape)	8,500.00
18	MASIQHAME TRADING 77 CC	CHILD	SIMPHIWE & BONGIWE G	Teacher (Western Cape Dept of Education)	3,377.25
19	MAXITEC	SPOUSE	RIANA STEENEKAMP	Media Liasion Officer (Overstrand Municipality)	190,535.06
20	NCC ENVIRONMENTAL SERVICES	SPOUSE	K PURNELL COCT&C RHO	City Of Cape town	65,298.60
21	NEL MM	SPOUSE	JG NEL, GBAAI ADMIN.	Generla Worker (Overstrand Municipality)	8,330.00
22	NXINXIS SERVICES (PTY) LTD	SPOUSE	XOLANI GQOLI	Sergeant (SAPS)	24,150.00
23	PJ BOOKBINDERS	CHILD	SIMONE BARNES	Org. Development Practitioner: Dept of Premier	18,725.30
24	PREMISES	SPOUSE	CHARLOTTE HECTOR	Quality Accessor(NHBRC)	41,825.13
25	QUINTESSENTIAL SECURITY CC	SPOUSE	HANLIE VAN TONDER	Manager: Council Services Support (Overstrand Municipality)	3,894,943.53
26	RHODE BROS STEEL PROJECTS CC	CHILD	DON RHODE - SON OF M	Police Officer (SAP)	70,000.00
27	RITA DU TOIT RECRUITMENT ADVERTISING	SPOUSE	LEON EGBERT DU TOIT	Chief Inspector (Department of Agriculture)	20,057.05
28	SA EMPLOYMENT LAW SERVICES CC	SPOUSE	GERTRUDA ALETTA BUIT	Head Payroll (City Of Capetown)	18,079.60
29	SOBANTU M	SPOUSE	NOMABHELE SOBANTU	Clerk (South African Police Services)	33,470.00
30	SOUND WORKS HERMANUS (PTY) LTD	PARENT	JD MITCHELL	Foreman (Theewaterskloof Municipality)	32,260.12
31	SWART JI	SPOUSE	MADELEIN SWART	Administrator(Overstrand Municipality)	6,000.00
32	SWARTZ L	CHILD	CARLA C SWARTZ	Administrator(Overstrand Municipality)	10,610.00
33	UKHETO PROJECTS (PTY) LTD	SPOUSE	CELESTE HARDING	Administrator(Overstrand Municipality)	99,525.13
34	UYLENVLEI RETREAT	CHILD	MS JP VAN DEVENTER	Teacher (Western Cape Dept of Education)	18,870.00
35	WAB PRINTMEDIA (PTY) LTD	SPOUSE	ADELINE BRINK	Manager: Corporate Services-Drakenstein Muni.	14,060.00
36	WALLY'S PANELBEATERS	SPOUSE	JONELLE WILLIAMS (TR	Clerk, Traffic- Overstrand Municipality	13,626.95
37	EYONA KHOZA TRADING (PTY) LTD	SPOUSE	Ronald Williams	Prison Warden (Department of Correction Services)	5,500.00
38	GIBB (PTY) LTD	Spouse	Alan Moon	Head of Business Continuity (City of Cape Town)	4,961,243.96
		Spouse	Sonnika Cilliers	Teacher (Western Cape Dept of Education)	
		SPOUSE	Nokuthula Mkhize	Accounting Clerk (Department of Water Affairs)	
		PARENT	Irma Brink	Teacher (Free State Dept of Education)	
		SPOUSE	Nkosinathi Mzayia	Prison Warden (Department of Correction Services)	
		SPOUSE	Jacqueline Gooch	Head of Department (Department of Transport)	
		SPOUSE	Unathi Lekonyana	Deputy Director: Grant Monitoring (National Treasury)	
		SPOUSE	Rajiv Beharie	Senior Engineer (ESKOM)	
		SPOUSE	K Naidoo	Head of Department (Department of Education)	

Appendix A

Schedule of external loans as at 30 June 2018

Loan Number	Redeemable	Balance at 30 June 2017	Received during the period	Redeemed/ written off during period	Balance at 30 June 2018
		Rand	Rand	Rand	Rand
Development Bank of South Africa					
DBSA @ 7.894%	13535/102 2020	942,290		314,097	628,193
DBSA @ 7.894%	13543/101 2019	820,847		273,615	547,232
DBSA @ 7.594%	13761/101 2020	912,606		260,744	651,862
DBSA @ 9.86%	102169/1 2022	8,501,125		1,389,611	7,111,514
DBSA @ 10.92%	103946/1 2026	36,000,000		4,000,000	32,000,000
DBSA @ 10.60%	103946/2 2026	100,000,000		0	100,000,000
DBSA @ 11.833%	61007348 2030	29,079,511		963,572	28,115,939
DBSA @ 10.728%	61007381 2030	29,672,827		1,065,214	28,607,613
DBSA @ 10.205%	61007382 2030		30,000,000	388,899	29,611,101
		<u>205,929,206</u>	<u>30,000,000</u>	<u>8,655,752</u>	<u>227,273,454</u>
Annuity Loans					
ABSA @ 10.38%	038723098 2024	47,455,442		2,686,406	44,769,036
ABSA @ 10.44%	407305426 2024	26,043,529		2,812,243	23,231,286
ABSA @ 10.82%	407392349 2024	27,598,627		4,450,140	23,148,487
ABSA @ 7.92%	038723098 2020	3,469,571		1,504,903	1,964,668
ABSA @ 9.11%	038723098 2028	26,863,838		1,067,988	25,795,850
ABSA @ 10.94%	038723098 2029	36,093,521		1,567,942	34,525,579
ABSA @ 9.69%	038723098 2021	910,906		196,515	714,391
ABSA @ 9.95%	038723098 2030	32,572,142		1,312,854	31,259,288
ABSA @ 9.30%	038723098 2022	4,038,936		668,209	3,370,727
INCA @ 10.09%	2022 35,695,296 - 4,596,36	31,098,928		5,045,636	26,053,292
		<u>236,145,440</u>	<u>0</u>	<u>21,312,837</u>	<u>214,832,603</u>
Development Bank of South Africa		205,929,206	30,000,000	8,655,752	227,273,454
Annuity Loans		236,145,440	0	21,312,837	214,832,603
		<u>442,074,646</u>	<u>30,000,000</u>	<u>29,968,590</u>	<u>442,106,056</u>

June 2018

Analysis of property, plant and equipment as at 30 June 2018	
Cost/Revaluation	Accumulated depreciation

	Opening Balance Rand	Additions Rand	Disposals Rand	Transfers Rand	Revaluations Rand	Fair value adjustment Rand	Closing Balance Rand	Opening Balance Rand	Disposals Rand	Transfers Rand	Depreciation Rand	Impairment loss Rand	Closing Balance Rand	Carrying value Rand
Land and buildings														
Land (Separate for AFS purposes)	347,619,160	3,807,945	(2,404,218)	(453,060)	-	-	348,569,827	(425,208)	-	-	-	-	(425,208)	348,144,619
Buildings (Separate for AFS purposes)	445,111,856	7,749,773	-	(300,000)	-	-	452,561,629	(164,455,265)	-	135,000	(11,860,724)	-	(176,180,989)	276,380,640
	792,731,016	11,557,718	(2,404,218)	(753,060)	-	-	801,131,456	(164,880,473)	-	135,000	(11,860,724)	-	(176,606,197)	624,525,259
Infrastructure														
Roads, Pavements & Bridges	1,470,949,639	44,153,979	-	-	-	-	1,515,103,618	(428,025,641)	-	-	(32,760,873)	-	(460,786,514)	1,054,317,104
Storm water	292,464,546	10,931,833	-	-	-	-	303,396,379	(95,703,447)	-	-	(5,822,351)	-	(101,525,798)	201,870,581
Electricity	1,018,442,395	18,144,777	(3,664,218)	(2,845,218)	-	-	1,030,077,736	(483,691,110)	3,664,218	-	(24,861,693)	(1,733,326)	(506,621,911)	523,455,825
Water	1,034,458,593	3,248,292	(579,213)	-	-	-	1,037,127,672	(528,620,373)	579,213	-	(27,417,046)	(302,676)	(555,760,882)	481,366,790
Sewerage	646,484,015	8,360,377	(1,021,549)	-	-	-	653,822,843	(270,364,657)	1,021,549	-	(16,352,995)	(694,175)	(286,390,278)	367,432,565
Solid waste disposal	55,867,227	98,066	(1,756,208)	-	-	-	54,209,085	(20,308,554)	1,756,208	-	(4,746,898)	(585,964)	(23,885,208)	30,323,877
	4,518,666,415	84,937,324	(7,021,188)	(2,845,218)	-	-	4,593,737,333	1,826,713,782)	7,021,188	-	(111,961,856)	(3,316,141)	1,934,970,591)	2,658,766,742
Heritage assets														
Land and buildings	133,265,889	-	-	-	-	-	133,265,889	(9,250,000)	-	-	-	-	(9,250,000)	124,015,889
Other assets	166,309	-	-	-	-	-	166,309	-	-	-	-	-	-	166,309
	133,432,198	-	-	-	-	-	133,432,198	(9,250,000)	-	-	-	-	(9,250,000)	124,182,198
Other assets														
General vehicles	60,724,501	8,655,502	(954,224)	-	-	-	68,425,779	(16,470,439)	881,704	-	(2,822,533)	(527,380)	(18,938,648)	49,487,131
Furniture & Fittings	24,244,754	744,417	(1,487,641)	-	-	-	23,501,530	(13,585,699)	1,486,492	-	(2,006,320)	(497,254)	(14,602,781)	8,898,749
Machinery & Equipment	8,451,143	599,234	(119,533)	-	-	-	8,930,844	(4,688,391)	114,138	-	(724,277)	(24,809)	(5,323,339)	3,607,505
	93,420,398	9,999,153	(2,561,398)	-	-	-	100,858,153	(34,970,307)	2,482,334	225,778	(5,553,130)	(1,049,443)	(38,864,768)	61,993,388

Analysis of property, plant and equipment as at 30 June 2018

Cost/Revaluation Accumulated depreciation

	Opening Balance Rand	Additions Rand	Disposals Rand	Transfers Rand	Revaluations Rand	Fair value adjustment Rand	Closing Balance Rand	Opening Balance Rand	Disposals Rand	Transfers Rand	Depreciation Rand	Impairment loss Rand	Closing Balance Rand	Carrying value Rand
Total property plant and equipment														
Land and buildings	792,731,016	11,557,718	(2,404,218)	(753,060)	-	-	801,131,456	(164,880,473)	-	135,000	(11,860,724)	-	(176,606,197)	624,525,259
Infrastructure	4,518,666,415	84,937,324	(7,021,188)	(2,845,218)	-	-	4,593,737,333	1,826,713,782	7,021,188	-	(111,961,856)	(3,316,141)	1,934,970,591	2,658,766,742
Heritage assets	133,432,198	-	-	-	-	-	133,432,198	(9,250,000)	-	-	-	-	(9,250,000)	124,182,198
Other assets	93,420,398	9,999,153	(2,561,398)	-	-	-	100,858,153	(34,970,307)	2,482,334	225,778	(5,553,130)	(1,049,443)	(38,864,768)	61,993,385
	5,538,250,027	106,494,195	(11,986,804)	(3,598,278)	-	-	5,629,159,140	2,035,814,562	9,503,522	360,778	(129,375,710)	(4,365,584)	2,159,691,556	3,469,467,584
Intangible assets														
Computers - software & programming	5,995,304	1,070,422	-	-	-	-	7,065,726	(2,068,065)	-	-	(658,771)	-	(2,726,836)	4,338,890
Water rights	2,360,000	-	-	-	-	-	2,360,000	-	-	-	-	-	-	2,360,000
	8,355,304	1,070,422	-	-	-	-	9,425,726	(2,068,065)	-	-	(658,771)	-	(2,726,836)	6,698,890
Investment properties														
Investment property	155,268,500	488,000	(50,872,061)	618,061	-	-	9,343,500	114,846,000	-	-	-	-	-	114,846,000
	155,268,500	488,000	(50,872,061)	618,061	-	-	9,343,500	114,846,000	-	-	-	-	-	114,846,000
Total														
Land and buildings	792,731,016	11,557,718	(2,404,218)	(753,060)	-	-	801,131,456	(164,880,473)	-	135,000	(11,860,724)	-	(176,606,197)	624,525,259
Infrastructure	4,518,666,415	84,937,324	(7,021,188)	(2,845,218)	-	-	4,593,737,333	1,826,713,782	7,021,188	-	(111,961,856)	(3,316,141)	1,934,970,591	2,658,766,742
Heritage assets	133,432,198	-	-	-	-	-	133,432,198	(9,250,000)	-	-	-	-	(9,250,000)	124,182,198
Other assets	93,420,398	9,999,153	(2,561,398)	-	-	-	100,858,153	(34,970,307)	2,482,334	225,778	(5,553,130)	(1,049,443)	(38,864,768)	61,993,385
Intangible assets	8,355,304	1,070,422	-	-	-	-	9,425,726	(2,068,065)	-	-	(658,771)	-	(2,726,836)	6,698,890
Investment properties	155,268,500	488,000	(50,872,061)	618,061	-	-	9,343,500	114,846,000	-	-	-	-	-	114,846,000
	5,701,873,831	108,052,617	(62,858,865)	(2,980,217)	-	-	5,753,430,866	2,037,882,627	9,503,522	360,778	(130,034,481)	(4,365,584)	2,162,418,392	3,591,012,474

Segmental analysis of property, plant and equipment as at 30 June 2018

	Cost/Revaluation					ACC DEP							
	Opening Balance Rand	Additions Rand	Disposals Rand	Transfers Rand	Fair Value Adj. Rand	Closing Balance Rand	Opening Balance Rand	Disposals Rand	Transfers Rand	Depreciation Rand	Impairment Rand	Closing Balance Rand	Carrying Value Rand
Executive & Council	133,432,197.40	-	-	-	-	133,432,197.40	9,250,000.00	-	-	-	-	9,250,000.00	124,182,197.40
Solid Waste	55,867,227.22	98,066.16	-1,756,208.47	-	-	54,209,084.91	20,308,554.61	-1,756,208.47	-	4,746,898.88	585,964.17	23,885,209.19	30,323,875.72
Community & Social Services	792,305,807.78	11,557,718.31	-2,404,218.70	-753,060.92	-	800,706,246.47	164,455,264.85	-	-135,000.00	11,860,724.49	-	176,180,989.34	624,525,257.13
Waste water Management	646,484,015.23	8,360,377.67	-1,021,549.60	-	-	653,822,843.30	270,364,657.77	-1,021,549.60	-	16,352,995.69	694,175.40	286,390,279.26	367,432,564.04
Roads Transport/Roads	1,763,414,187.17	55,085,812.56	-	-	-	1,818,499,999.73	523,729,089.02	-	-	38,583,224.19	-	562,312,313.21	1,256,187,686.52
Water/Water Distribution	1,034,458,593.13	3,248,292.58	-579,213.86	-	-	1,037,127,671.85	528,620,373.59	-579,213.87	-	27,417,046.15	302,676.61	555,760,882.48	481,366,789.37
Electricity Ungrouped	1,018,442,395.61	18,144,777.13	-3,664,218.39	-2,845,218.94	-	1,030,077,735.41	483,691,110.20	-3,664,218.39	-	24,861,693.43	1,733,326.58	506,621,911.82	523,455,823.59
Corporate Services	257,044,204.85	11,557,577.30	-53,433,458.66	618,060.92	9,343,500.00	225,129,884.41	36,812,599.72	-2,482,338.80	-	6,211,903.20	1,049,444.68	41,591,608.80	183,538,275.61
	5,701,448,628.39	108,052,621.71	-62,858,867.68	-2,980,218.94	9,343,500.00	5,753,005,663.48	2,037,231,649.76	-9,503,529.13	-135,000.00	130,034,486.03	4,365,587.44	2,161,993,194.10	3,591,012,469.38

Appendix E(1)

June 2018

Actual versus Budget(Revenue and Expenditure) for the year ended 30 June 2018

	Current year 2018 Act. Bal.	Current year 2018 Adjusted budget	Variance		Explanation of Significant Variances greater than 10% versus Budget
	Rand	Rand	Rand	Var	
Revenue					
Property rates	214,845,385	214,751,786	93,599	-	Refer to note 54
Service charges	590,446,121	586,147,578	4,298,543	0.7	Refer to note 54
Rental of facilities and equipment	12,324,087	4,933,101	7,390,986	149.8	Refer to note 54
Agency services	4,148,923	3,418,500	730,423	21.4	Refer to note 54
Licences and permits	2,526,908	2,373,999	152,909	6.4	Refer to note 54
Property rates - penalties imposed	866,642	-	866,642	100.0	Refer to note 54
Government grants & subsidies	180,668,797	202,658,160	(21,989,363)	(10.9)	Refer to note 54
Public contributions and donations	4,847,308	-	4,847,308	100.0	Refer to note 54
Fines, Penalties and Forfeits	31,633,677	33,261,000	(1,627,323)	(4.9)	Refer to note 54
Other income	23,070,879	27,051,540	(3,980,661)	(14.7)	Refer to note 54
Interest received	33,307,513	22,663,200	10,644,313	47.0	Refer to note 54
	1,098,686,240	1,097,258,864	1,427,376	0.1	
Expenses					
Personnel	(296,923,149)	(329,164,727)	32,241,578	(9.8)	Refer to note 54
Remuneration of councillors	(10,137,692)	(10,252,914)	115,222	(1.1)	Refer to note 54
Depreciation	(129,375,715)	(130,286,709)	910,994	(0.7)	Refer to note 54
Amortisation	(658,771)	-	(658,771)	100.0	Refer to note 54
Finance costs	(46,128,610)	(47,440,025)	1,311,415	(2.8)	Refer to note 54
Bad debts written off	(18,012,606)	(22,792,000)	4,779,394	(21.0)	Refer to note 54
Materials	(44,407,637)	(57,089,845)	12,682,208	(22.2)	Refer to note 54
Bulk purchases	(225,843,568)	(216,446,707)	(9,396,861)	4.3	Refer to note 54
Contracted Services	(167,065,074)	(178,459,795)	11,394,721	(6.4)	Refer to note 54
Transfers and Subsidies	(1,800,008)	(1,778,378)	(21,630)	1.2	Refer to note 54
General Expenses	(59,008,156)	(58,485,575)	(522,581)	0.9	Refer to note 54
Lease rentals on operating leases	(590,933)	-	(590,933)	100.0	Refer to note 54
	(999,951,919)	(1,052,196,675)	52,244,756	(5.0)	
Other revenue and costs					
Gain or loss on disposal of assets and liabilities	28,077,096	23,822,611	4,254,485	17.9	Refer to note 54
Fair value adjustments	10,976,754	-	10,976,754	100.0	Refer to note 54
Net surplus/ (deficit) for the year	137,788,171	68,884,800	68,903,371	100.0	

UNAUDITED: APPENDIX E(2)**BUDGET ANALYSIS OF CAPITAL EXPENDITURE AS AT 30 JUNE 2018**

	Capital Expenditure Rand	Revised Budget Rand	Variance Rand	Variance %	Explanation of Significant Variances from Budget
Municipality					
Mayor and Council			0		
Planning & Development/LED	44,990	45,000	-10	0%	
Waste management	1,571,923	1,579,836	-7,913	-1%	
Comm.&Social/Libraries	2,125,629	2,675,240	-549,611	-26%	
Housing	34,180,062	37,889,688	-3,709,626	-11%	
Public Safety /Police	2,489,735	3,194,713	-704,978	-28%	
Sport & Recreation	5,427,010	6,449,164	-1,022,154	-19%	
Waste water management/Sewerage	21,522,715	27,922,782	-6,400,067	-30%	
Roads transport/Roads	12,026,166	13,950,700	-1,924,534	-16%	
Water/Water Distribution	3,256,548	4,037,495	-780,947	-24%	
Electricity/Electricity distribution	16,267,579	16,520,000	-252,421	-2%	
Corporate Services	1,928,644	2,355,000	-426,356	-22%	
	100,841,001	116,619,618	-15,778,617	-16%	

Appendix F
Disclosure Grant and Subsidies Received in terms of Section 123 of the MFMA, 2003

Name of Grants	Name of organ of state or municipal entity	Quarterly Receipts				Quarterly Expenditure				Grants and Subsidies delayed / withheld				Reason for delay withholding of funds	Did your municipality comply with the grant conditions in terms of grant framework in the latest Division of Revenue Act	Reason for non-compliance
		Sept	Dec	March	June	Sept	Dec	March	June	Sept	Dec	March	June			
R'000															Yes / No	
FMG	Nat Treasury	1,550	0	0	0	270	261	225	794						Yes	
EPWP	Prov Treasury	575	1,035	690	0	422	670	575	634						Yes	
MIG	Nat Treasury	3,750	10,050	8,530	0	3,109	6,392	2,622	5,663						Yes	
INEG - Electricity	DME	3,000	1,000	0	0	0	0	0	4,000						Yes	
Library	Prov Treasury	2,802	2,102	2,102	0	1,649	2,217	1,682	1,898						Yes	
Housing	Prov Treasury	11,579	15,939	39,874	439	5,365	17,789	14,932	17,739						Yes	
Road Subsidy	Prov Treasury	0	0	139	0	0	0	247	0						Yes	
Community Dev. Workers	Prov Treasury	0	74	0	0	4	25	22	9						Yes	
Fin Man Capacity Building	Prov Treasury	0	0	240	0	0	0	0	0						Yes	
Greenest Town	Prov Treasury	0	0	70	0	0	36	0	34							
Local Govt Graduate Internship G	Prov Treasury	0	0	66	0	0	0	44	19							
Fire Services Capacity Grant	Prov Treasury	800	0	0	0	0	0	788	1,212							
Development of Sport and Rec	Prov Treasury	0	1,171	0	0	0	0	0	1,171						Yes	
Municipal Service Delivery and Ca	Prov Treasury	0	0	360	0	0	0	56	304						Yes	
Public Transport Infrastructure	Prov Treasury	0	0	4,000	0	0	0	0	3,610						Yes	
		24,056	31,371	56,071	439	10,819	27,389	21,193	37,087	0	0	0	0			